

**CORRECTED
REBUTTAL TESTIMONY**

of

PETER LAZARE

Senior Economic Analyst
Rates Department
Financial Analysis Division
Illinois Commerce Commission

Illinois-American Water Company

Proposed General Increase in Water and Sewer Rates

Docket No. 07-0507

March 21, 2008

OFFICIAL FILE

ILL. C. C. DOCKET NO 07-0507

ICC Staff Exhibit No. 16.0-C

ICC Staff _____

Date 3-26-08 Reporter CB

1 **Introduction**
2

3 **Q. Please state your name and position.**

4 A. My name is Peter Lazare. I am a Senior Rate Analyst with the Illinois Commerce
5 Commission ("Commission"). I work in the Financial Analysis Division on rate
6 design and cost-of-service issues.
7

8 **Q. Are you the same Peter Lazare who prepared direct testimony in this**
9 **proceeding?**

10 A. Yes, I am.
11

12 **Q. What is the subject of your testimony?**

13 A. I respond to rebuttal testimony presented by Illinois American ("IAWC" or the
14 "Company") witnesses Grubb (IAWC Ex. 4.10) and Herbert (IAWC Ex. 11.10)
15 concerning rate design and cost of service issues. In addition, I present an
16 analysis of the bill impacts that would result from my proposed rates for the
17 Sterling and Pekin divisions.
18

19 **Response to Mr. Grubb**
20

21 **Q. Please summarize Mr. Grubb's rebuttal to your direct testimony.**

22 A. Mr. Grubb first takes note of my proposal that the Company file a cost of service
23 study in its next rate proceeding and indicates that it will do so in the next case.

(IAWC Ex. 4.10, pp. 29-30, lines 660-665)

Second, he responds to my discussion of single tariff pricing and indicates that the Company supports this concept "where appropriate." He further states that the Company "does not object" to my recommendation that the Company examine in the next rate case whether the Sterling district should be included in the single tariff pricing group. (IAWC Ex. 4.10, p. 30, lines 666-675)

Q. What is your reaction to these statements by Mr. Grubb?

A. I find his statements acceptable.

Q. Does Mr. Grubb leave any issues out of his discussion?

A. Yes. He fails to respond to my discussion and proposals for moving toward common customer charges, block structures and usage charges for IAWC's downstate districts. (ICC Staff Ex. 6.0, pp. 29-33, line 704-794) I had proposed that the Company provide analyses and present proposals that would generally move the downstate districts towards a uniform rate structure for: (1) customer charges by meter size; (2) usage blocks and (3) usage rates. Since Mr. Grubb has not responded in these areas, I assume he has no objection to my proposal. Therefore, it would be reasonable for the Commission to direct the Company in its next rate case to present proposals in each of these areas consistent with the recommendations in my direct testimony.

47

48 **Response to Mr. Herbert**

49

50 **Q. Does Mr. Herbert provide general responses to your proposed cost of**
51 **service studies and rate designs for Sterling and Pekin?**

52 A. Yes. He indicates that my cost of service studies "are generally acceptable and
53 can be used for the purposes of rate design in this case." (IAWC Ex. 11.10, p. 3,
54 lines 46-47) Mr. Herbert further indicates that the Company generally agrees with
55 my proposed rate design but raises two concerns.

56

57 **Q. What are these concerns?**

58 A. Mr. Herbert criticizes my proposals to reduce public fire revenues for Sterling and
59 Pekin by 36% and 20%, respectively, when I am proposing significant increases
60 in other charges. He also states that my proposed rates produce revenue
61 shortfalls of \$34,478 and \$95,466 for Sterling and Pekin, respectively. (IAWC Ex.
62 11.10, pp. 3-4, lines 48-69)

63

64 **Q. How do you respond to Mr. Herbert?**

65 A. While I am sympathetic with Mr. Herbert's concerns from the standpoint of bill
66 impacts and rate continuity, I am bound by the provisions of the Illinois Public
67 Utilities Act (the "Act") which fail to provide leeway on this issue. According to
68 Section 9-223 of the Act, "Any fire protection charge imposed shall reflect the
69 costs associated with providing fire protection service for each municipality or fire
70 protection district."

71

72 This language indicates that fire protection charges should be based on costs.

73 The Company's proposal to maintain charges at current levels would clearly
74 deviate from this principle.

75

76 Thus, I conclude that fire protection charges should be set at cost even if that
77 means significant reductions in those charges would result in greater increases in
78 other charges.

79

80 **Q. What is your response to Mr. Herbert's claim of shortfalls in revenues for**
81 **Sterling and Pekin under your proposed rates?**

82 A. I find his claim to be true. The rates I developed in direct testimony did not fully
83 recover the revenue requirements proposed by Staff for Sterling and Pekin in
84 direct testimony.

85

86 **Q. How do you propose to address this shortfall in the rates you proposed in**
87 **direct testimony?**

88 A. I have updated my proposed rates and underlying cost studies to correct these
89 errors. I have attached to my testimony Schedules 16.1-S and 16.1-P which
90 present revised sets of rates and accompanying cost of service studies for
91 Sterling and Pekin, respectively that conform to the revenue requirements for
92 these division proposed by Staff Witness Jones in direct testimony. (See ICC
93 Staff Ex. 1.0, Schedules 1.1-S (Sterling) and 1.1-P (Pekin))

94

95 **Bill Impacts**

96

97 **Q. Have you prepared analyses of the bill impacts resulting from your**
98 **proposed rate designs for the Sterling and Pekin divisions?**

99 A. Yes, I have prepared bill impact analyses that reflect my proposed rate designs
100 and are provided in the attached Schedules 16.2-S, 16.2-P, 16.3-S, and 16.3-P.
101 Schedules 16.2-S and 16.3-S are bill impacts analyses for the Sterling division.
102 Schedules 16.2-P and 16.3-P present the same analyses for Pekin. The bill
103 impacts analyses in these schedules mirror the Company's method for analyzing
104 bill impacts presented in its 83 Ill. Adm. Co 285 Schedules E-5 and E-7.

105

106 **Q. What do you conclude from these analyses?**

107 A. They show that Staff's proposed rates provide a reasonable balance between
108 cost of service and averting unreasonable bill impacts. Therefore, I recommend
109 the Commission adopt Staff's proposed rate design for this proceeding.

110

111 **Q. Does this conclude your prepared rebuttal testimony?**

112 A. Yes, it does.

ITEM	PRESENT RATES	PROPOSED RATES	STAFF RATES	RESIDENTIAL		COMMERCIAL		INDUSTRIAL		RAW WATER		CLASS 7		CLASS 8		PUB. AUTH.		SALES FOR RES		TOTAL
				BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	
CUS CHARGES, MONTHLY																				
5/8" disk	10.75	14.09	11.86	72,183	0	4,946	0	152	0	0	0	0	0	0	0	275	0	0	0	77,556
3/4" disk	12.50	16.38	14.96	270	0	297	0	58	0	0	0	0	0	0	0	34	0	0	0	659
1" disk	18.00	23.58	21.93	319	0	485	0	58	0	0	0	0	0	0	0	80	0	0	0	922
1 1/2" disk	32.00	41.93	39.88	37	0	310	0	35	0	0	0	0	0	0	0	103	0	0	0	485
2" disk	50.00	65.51	59.82	37	0	207	0	0	0	0	0	0	0	0	0	80	0	0	0	324
3" disk	90.00	117.92	104.69	0	0	26	0	0	0	0	0	0	0	0	0	11	0	0	0	37
4" disk	147.00	192.61	172.48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6" disk	295.00	395.53	339.98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8" disk	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10" disk	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12" disk	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Remove Parallel Meter	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	584	0	0	0	79,982
Total Bills				72,845	0	6,251	0	303	0	0	0	0	0	0	0	0	0	0	0	79,982
TOTAL CUS CHARGE REVENUES				788,085	0	87,827	0	4,523	0	0	0	0	0	0	0	13,150	0	0	0	893,594
Present				1,032,984	0	115,304	0	5,927	0	0	0	0	0	0	0	17,310	0	0	0	1,171,525
Proposed				870,749	0	100,519	0	5,338	0	0	0	0	0	0	0	15,539	0	0	0	992,145
Staff																				
USAGE CHARGES																				
First Block	2,555	3,348	3,638	487,124	0	60,815	0	9,045	0	0	0	0	0	0	0	10,308	0	0	0	567,892
Second Block	2,191	2,871	3,301	6,614	0	107,210	0	26,896	0	0	0	0	0	0	0	30,398	0	0	0	171,116
Third Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fourth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fifth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sixth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seventh Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eighth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ninth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tenth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eleventh Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Twelfth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADJUSTMENTS																				
First Block	2,555	3,348	3,638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Second Block	2,191	2,871	3,301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Third Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fourth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fifth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sixth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seventh Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eighth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ninth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tenth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eleventh Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Twelfth Block	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Usage				483,739	0	188,025	0	35,941	0	0	0	0	0	0	0	41,306	0	0	0	739,010

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenues at Present and Proposed Rates"

ITEM	RESIDENTIAL		COMMERCIAL		INDUSTRIAL		RAW WATER		CLASS 7		CLASS 8		PUB. AUTH.		SALES FOR RES		TOTAL
	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	
USAGE CHARGE REVENUES																	
Present	1,259,391	0	350,402	0	82,066	0	0	0	0	0	0	0	94,503	0	0	0	1,826,361
Proposed	1,650,324	0	511,548	0	107,531	0	0	0	0	0	0	0	123,827	0	0	0	2,393,230
Staff	1,891,652	0	587,242	0	123,479	0	0	0	0	0	0	0	142,187	0	0	0	2,744,560
OTHER ADJUSTMENTS																	
Reconciliation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Proposed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL METERED REVENUES	2,047,485	0	478,228	0	86,598	0	0	0	0	0	0	0	107,652	0	0	0	2,719,955
Present	2,683,308	0	626,853	0	113,458	0	0	0	0	0	0	0	141,137	0	0	0	3,594,755
Staff	2,762,401	0	687,761	0	128,817	0	0	0	0	0	0	0	157,726	0	0	0	3,736,705
PVT. FIRE PROT RATES, MONTHLY																	
Size Connection	3"		3"		10"		10"		12"		12"		16"		16"		
Present	9.00	19.00	37.00	100.00	205.00	273.84	488.73	786.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed	11.79	24.89	49.49	131.03	273.84	488.73	786.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Per Cost of Service Study	8.00	14.00	24.00	51.00	125.00	222.00	355.00	752.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staff	9.00	19.00	37.00	100.00	205.00	273.84	488.73	786.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Units (ANNUAL)	4	0	386	568	220	24	24	0	0	0	0	0	0	0	0	0	0
NON-METERED REVENUES																	
Present	175,561																
Proposed	185,034																
Staff	177,569																
TOTAL REVENUES																	
Present	2,047,485		478,228		86,598		0		0		0		107,652		809,233		3,529,188
Proposed	2,683,308		626,853		113,458		0		0		0		141,137		992,844		4,557,600
Staff	2,762,401		687,761		128,817		0		0		0		157,726		1,066,562		4,343,267
PER STAFF																	
Cost of Service	2,807,807		710,301		136,445		0		0		0		160,048		381,368		109,292
Percent Increase	34.9		43.8		48.8		0.0		0.0		0.0		46.5		(34.9)		1.1
Percent Cost of Service	98.4		96.8		94.4		0.0		0.0		0.0		98.5		100.0		162.5

PVT. FIRE	PUBLIC FIRE		OTHER		VARIABLE REVENUES		TOTAL
	MUNICIPAL	CHARGE	OPERATING	REVENUES	REVENUES	REVENUES	
Present	0	586,011	47,661	0	0	809,233	809,233
Proposed	0	767,829	59,981	0	0	992,844	992,844
Staff	0	381,332	47,661	0	0	806,562	806,562

PVT. FIRE	PUBLIC FIRE		OTHER		VARIABLE REVENUES		TOTAL
	MUNICIPAL	CHARGE	OPERATING	REVENUES	REVENUES	REVENUES	
Present	0	586,011	47,661	0	0	809,233	809,233
Proposed	0	767,829	59,981	0	0	992,844	992,844
Staff	0	381,332	47,661	0	0	806,562	806,562

Customer Class	DEMAND FACTORS		
	Max Day	Max Hour	
Residential	2.20	6.00	
Commercial	1.50	4.30	
Industrial	1.70	3.00	
Raw Water	0.00	0.00	
Class 7	0.00	0.00	
Class 8	0.00	0.00	
Public Authority	1.40	2.80	
Resale	1.30	2.00	
Fire Protection	0.63	5.04	
Gallons per Minute	3,500		
Hours of Protection	3		
MGD PUMPAGE			
Average Daily Rate		1.649	
Max. Daily Rate		2.110	
Max. Hourly Pumpage Rate		2.352	
Max. Hourly Consumption Rate		2.352	

Illinois American Water Company
Docket No. 07-0507
ICC Staff Exhibit 16.0-C
Schedule 16.1-S

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Allocation to Cost Functions"

page 4 of 17

Description	Alloc. Code	Base		Extra Capacity		Billing		Customer Costs		Fire	
		Cost Percent		Max Day Percent	Max Hour Percent	Percent	Percent	Meter Percent	Services Percent	Service Percent	
Base Cost	1	100.00%									
Base-Max Day	2	78.15%		21.85%							
Base-Max Hr.	3	70.11%			29.89%						
Max Hour	4				100.00%						
Commercial	5					100.00%					
Meters	6							100.00%			
Services	7								100.00%		
Hydrants	8									100.00%	
Plant	9	55.78%		15.59%	21.72%		0.00%	1.97%	3.42%	1.52%	
Adm. and Gen	10	39.63%		10.98%	3.18%		24.33%	16.48%	3.68%	1.72%	
Labor B'fits	11	0.00%		0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	
Base/Max Day/ Max Hour	12	70.11%		19.60%	10.29%						

Refer to last page for brief allocation code explanations

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Plant in Service Allocation"

Act. No.	Account	Adl.	Utility Cost	Depreciation Reserve	Net Cost	Base Cost	Extra Capacity	Max Day	Max Hour	Billing	Customer Costs	Meter	Services	Fire Service	Alloc. Code
			0												
	INTANGIBLE PLANT														
301	Organization		0	0	0	0									1
302	Franchises		0	0	0	0									1
303	Miscellaneous		0	0	0	0									1
	SOURCE OF SUPPLY PLANT														
303	Land and land rights	448,714	1,374	0	1,374	1,074	300	0	0	0	0	0	0	0	13
304	Structures and improvements		0	0	0	0	0	0	0	0	0	0	0	0	13
305	Collecting reservoir		0	0	0	0	0	0	0	0	0	0	0	0	1
306	Intakes		0	0	0	0	0	0	0	0	0	0	0	0	2
307	Wells		432,671	136,277	296,394	231,637	64,757	0	0	0	0	0	0	0	2
308	Infiltration Galleries		0	0	0	0	0	0	0	0	0	0	0	0	2
309	Supply mains		14,669	5,029	9,640	7,534	2,106	0	0	0	0	0	0	0	2
309	Other plant		0	0	0	0	0	0	0	0	0	0	0	0	2
	PUMPING PLANT														
303	Land and land rights	3,193,067	2,301	0	2,301	1,613	451	237	0	0	0	0	0	0	13
304	Structures and improvements		2,105,056	377,252	1,731,804	1,214,178	339,440	178,187	0	0	0	0	0	0	13
310	Power Generation Equip		98,686	28,589	70,097	48,146	13,739	7,212	0	0	0	0	0	0	12
310	Other power producer		0	0	0	0	0	0	0	0	0	0	0	0	12
311	Steam pumping		0	0	0	0	0	0	0	0	0	0	0	0	12
311	Electrical Pumping		946,377	342,123	604,254	423,646	118,436	62,172	0	0	0	0	0	0	12
311	Diesel Pumping		15,627	5,826	9,801	6,871	1,921	1,008	0	0	0	0	0	0	12
311	Other Pumping		21,020	5,846	15,174	10,638	2,974	1,561	0	0	0	0	0	0	12
	WATER TREATMENT PLANT														
303	Land and land rights	5,315,740	47,387	0	47,387	37,034	10,353	0	0	0	0	0	0	0	13
304	Structures and improvements		1,808,367	(120,370)	2,028,737	1,585,491	443,245	0	0	0	0	0	0	0	13
320	Water treatment		3,359,986	1,218,212	2,141,774	1,673,832	467,942	0	0	0	0	0	0	0	2
339	Other Plant & Misc. Equip.		1,772	276	1,496	1,169	327	0	0	0	0	0	0	0	2
	TRANSMISSION/DISTRIBUTION														
303	Land and land rights	12,629,685	26,819	0	26,819	10,983	3,071	9,510	0	0	929	4	1,610	716	13
304	Structures and improvements		277	156	121	50	14	43	0	0	4	7	3	3	13
330	Dist. reservoirs and standpipes		2,644,352	(48,985)	2,693,337	3,745,447	1,047,090	2,593,337	0	0	0	0	7	4	4
331	Mains		6,979,019	1,636,816	5,342,203	3,745,447	1,047,090	549,665	0	0	0	0	549,137	0	12
333	Services		1,427,086	877,950	549,137	549,137	0	0	0	0	0	0	0	0	7
334	Meters		883,279	618,856	264,422	264,422	0	0	0	0	264,422	0	549,137	0	6
334	Meter installations		170,815	118,420	52,395	52,395	0	0	0	0	52,395	0	0	0	8
335	Hydrants		489,908	245,735	244,173	244,173	0	0	0	0	0	0	0	244,173	8
336	Backflow Prevention Devices		0	0	0	0	0	0	0	0	0	0	0	0	7
339	Other Plant & Misc. Equip.		8,131	(1,115)	9,246	3,787	1,059	3,279	0	0	320	555	0	247	13

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Plant in Service Allocation"

Act. No.	Account	Utility Cost	Depreciation Reserve	Net Cost	Base Cost	Extra Capacity	Max Day	Max Hour	Billing	Customer Costs	Meter	Services	Fire Service	Alloc. Code
	GENERAL PLANT													
303	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0	9
304	Structures and improvements	4,386	314	4,072	2,272	885	635	885	0	80	139	0	62	9
340	Office furniture	64,952	27,457	37,494	20,915	8,144	5,847	8,144	0	739	1,281	569	569	9
341	Transportation	398,325	156,078	242,247	135,127	52,618	37,716	52,618	0	4,773	8,274	3,679	3,679	9
342	Stores	514	286	228	127	50	36	50	0	5	8	3	3	9
343	Tools etc	213,305	65,159	148,147	82,637	32,179	23,102	32,179	0	2,919	5,060	2,250	2,250	9
344	Laboratory	69,137	17,634	51,503	28,728	11,187	8,031	11,187	0	1,015	1,759	762	762	9
345	Power operated	301,260	72,166	229,094	127,790	49,761	35,725	49,761	0	4,514	7,824	3,479	3,479	9
346	Communications	372,185	71,645	300,540	167,643	65,280	46,867	65,280	0	5,922	10,265	4,564	4,564	9
347	Miscellaneous	11,342	2,734	8,608	4,801	1,870	1,342	1,870	0	170	294	131	131	9
348	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	9
399	RECONCILIATION	0	0	0	0	0	0	0	0	0	0	0	0	9
	TOTAL PLANT IN SERVICE	23,024,384	0	17,164,021	9,574,169	3,728,186	2,676,597	3,728,186	0	338,208	586,212	260,659	260,659	
	Allocation Code 5			17,164,021	55,78%	21,72%	15,59%	21,72%	0.00%	1,97%	3,42%	1,52%	1,52%	
	Calculation													
	Small Main Plant in Service			4,635,105	3,249,687	908,496	908,496	475,911						
	Small Main CIAC			694,675	487,040	136,159	136,159	71,476						
	Total Plant CIAC			1,093,182	766,436	214,267	214,267	112,479						
	Allocated Total Plant less General				9,004,130	2,517,225	2,517,225	3,506,212						
	% Small Main to Allocated Total Plant				36.09%	36.09%	36.09%	13.60%						
	Small Main with General Plant Allocated				3,455,431	966,012	966,012	507,104						
	Small Main with General Plant Allocated less CIAC				2,968,391	829,853	829,853	435,628						
	Allocated Total Plant less CIAC				8,007,734	2,462,320	2,462,320	3,615,707						

Cross check =

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenue Requirement Allocation"

Ad. No.	Account	Utility Cost	Staff Adjust.	Net Cost	Base Cost	Extra Capacity Max Day	Max Hour	Billing	Customer Costs Meter	Services	Fire Service	Alloc. Code
	SOURCE OF SUPPLY											
601	Salaries and Wages	121	0	121	94	26						2
610	Purchased water	0	0	0	0							1
615	Purchased Power	0	0	0	0							1
616	Fuel for Power Prod.	0	0	0	0							1
618	Chemicals	0	0	0	0							1
	SOURCE OF SUPPLY											
620	Materials and Supplies	53	0	53	42	12						2
631	Contractual Serv.	0	0	0	0	0						2
635	Contractual Serv. - Testing	0	0	0	0	0						2
636	Contractual Serv. - Other	0	0	0	0	0						2
641	Rental of Property	0	0	0	0	0						2
642	Rental of Equipment	0	0	0	0	0						2
650	Transportation Exp.	138	0	138	108	30						2
658	Insurance	0	0	0	0	0						2
668	Water Res. Conserv. Exp.	0	0	0	0	0						2
675	Misc. Expenses	9,580	0	9,580	7,487	2,093						2
	PUMPING EXPENSES											
601	Salaries and Wages	29,196	0	29,196	20,469	5,722	3,004					12
615	Purchased Power	195,089	0	195,089	195,089							1
616	Fuel for power production	0	0	0	0							1
620	Materials and Supplies	84	0	84	59	16	9					12
631	Contractual Serv.	0	0	0	0	0	0					12
635	Contractual Serv. - Testing	0	0	0	0	0	0					12
636	Contractual Serv. - Other	0	0	0	0	0	0					12
641	Rental of Property	0	0	0	0	0	0					12
	PUMPING EXPENSES											
642	Rental of Equipment	0	0	0	0	0	0					12
650	Transportation Expenses	0	0	0	0	0	0					12
658	Insurance	0	0	0	0	0	0					12
675	Misc. Expenses	12,462	0	12,462	8,737	2,443	1,282					12
	WATER TREATMENT EXPENSE											
601	Salaries and Wages	70,485	0	70,485	55,085	15,400						2
615	Purchased Power	0	0	0	0	0						2
616	Fuel for power production	0	0	0	0	0						2
618	Chemicals	94,193	0	94,193	94,193							2
620	Materials and Supplies	2,668	0	2,668	2,085	583						2

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenue Requirement Allocation"

Ad.	Account	Utility	Staff	Net	Base	Extra Capacity	Max Hour	Billing	Customer Costs	Services	Fire	Alloc.
No.		Cost	Adjust.	Cost	Cost	Max Day			Meter		Service	Code
	WATER TREATMENT EXPENSE	36,094										
631	Contractual Serv.	0	0	0	0	0						2
635	Contractual Serv. - Testing	0	0	0	0	0						2
636	Contractual Serv. - Other	0	0	0	0	0						2
641	Rental of Property	0	0	0	0	0						2
642	Rental of Equipment	0	0	0	0	0						2
650	Transportation Exp.	0	0	0	0	0						2
658	Insurance	0	0	0	0	0						2
675	Misc. Expenses	36,094	0	36,094	28,208	7,886						2
	TRANSMISSION/DISTRIBUTION	204,562										
601	Salaries and Wages	39,278	0	39,278	14,322	3,918	2,056	0	14,294	3,192	1,495	13
661	Storage Facilities	0	0	0	0	0	0					4
662	Mains	89,395	0	89,395	62,675	17,522	9,198					12
663	Meters	62,036	0	62,036					62,036			6
664	Services	13,853	0	13,853						13,853		7
615	Purchased Power	0	0	0	0	0						1
616	Fuel for Power Prod.	0	0	0	0	0						1
	TRANSMISSION/DISTRIBUTION	35,148										
618	Chemicals	0	0	0	0	0						1
620	Materials and Supplies	3,205	0	3,205	1,169	320	168	0	1,166	260	122	13
672	Dist. reservoirs and standpipes	0	0	0	0	0	0					4
631	Contractual Serv.	0	0	0	0	0						13
635	Contractual Serv. - Testing	1,343	0	1,343	1,343							1
636	Contractual Serv. - Other	0	0	0	0	0						13
641	Rental of Property	0	0	0	0	0						13
642	Rental of Equipment	6,490	0	6,490							6,490	8
677	Hydrants	0	0	0	0	0						13
642	Rental of Equipment	0	0	0	0	0						13
650	Transportation Exp.	(2,654)	0	(2,654)	(1,861)	(520)	(273)					12
658	Insurance	0	0	0	0	0						12
675	Misc. Expenses	26,764	0	26,764	9,759	2,669	1,401	0	9,740	2,175	1,019	13
	CUSTOMER ACCOUNTS EXPENSE	136,981										
601	Salaries and Wages	88,967	0	88,967				88,967				5
615	Purchased Power	0	0	0	0	0						5
616	Fuel for Power Prod.	0	0	0	0	0						5
670	Bad Debt Expense	0	0	0	0	0						10
620	Materials and Supplies	48,015	(484)	47,531	18,835	5,218	1,512	11,563	7,833	1,749	819	5
	CUSTOMER ACCOUNTS EXPENSE	39,823						(1)				
631	Contractual Serv.	0	0	0	0	0						5
635	Contractual Serv. - Testing	0	0	0	0	0						5
636	Contractual Serv. - Other	0	0	0	0	0						5
641	Meter Reading	0	0	0	0	0						5
642	Rental of Equipment	0	0	0	0	0						5
650	Transportation Exp.	0	0	0	0	0						5
658	Insurance	0	0	0	0	0						5
675	Misc. Expenses	39,823	0	39,823				39,823				5

Act. No.	Account	Utility Cost	Staff Adjust.	Net Cost	Base Cost	Extra Capacity		Customer Costs			Fire Service	Alloc. Code
						Max Day	Max Hour	Billing	Meter	Services		
1,023,367												
ADMINISTRATIVE AND GENERAL												
601	Salaries and Wages-employees	93,987	0	93,987	37,245	10,319	2,991	22,865	15,488	3,459	1,620	10
603	Salaries and Wages-officers	0	0	0	0	0	0	0	0	0	0	10
604	Pensions and benefits *	214,552	0	214,552	85,023	23,555	6,827	52,197	35,356	7,895	3,899	10
631-636	Outside services	454,918	0	454,918	180,275	49,945	14,476	110,674	74,966	16,740	7,843	10
615	Purchased Power	0	0	0	0	0	0	0	0	0	0	10
616	Fuel for Power Prod.	0	0	0	0	0	0	0	0	0	0	10
656-658	Insurance	103,974	0	103,974	41,203	11,415	3,309	25,295	17,134	3,828	1,792	10
641-642	Rents	24,948	0	24,948	9,886	2,739	794	6,069	4,111	918	430	10
650	Transportation Exp.	13,312	0	13,312	5,275	1,461	424	3,239	2,194	490	229	10
620	Materials and Supplies	1,525	0	1,525	604	167	49	371	251	56	26	10
660	Advertising	1,832	0	1,832	726	201	58	446	302	67	32	10
666-667	Regulatory Expense	10,850	0	10,850	4,300	1,191	345	2,640	1,788	399	187	10
675	Misc. Expenses	103,468	0	103,468	41,092	11,360	3,292	25,172	17,051	3,807	1,784	10
PRO FORMA ADJUSTMENTS												
	Labor *	0	(34,069)	(34,069)	(13,501)	(3,740)	(1,084)	(8,288)	(5,614)	(1,254)	(587)	10
	Fuel and Power	0	0	0	0	0	0	0	0	0	0	1
	Chemicals	0	0	0	0	0	0	0	0	0	0	1
	Waste Disposal	0	0	0	0	0	0	0	0	0	0	2
	Management Fees	0	0	0	0	0	0	0	0	0	0	12
	Group Insurance *	0	0	0	0	0	0	0	0	0	0	10
	Pensions *	0	0	0	0	0	0	0	0	0	0	10
	Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	10
	Insurance other *	0	0	0	0	0	0	0	0	0	0	10
	Customer Accounting	0	0	0	0	0	0	0	0	0	0	5
	Rents	0	0	0	0	0	0	0	0	0	0	10
	General Office Exp	0	0	0	0	0	0	0	0	0	0	10
	Maint-other	0	0	0	0	0	0	0	0	0	0	10
	Miscellaneous	0	(5,213)	(5,213)	(2,066)	(572)	(166)	(1,268)	(859)	(192)	(90)	10
	SUBTOTAL OPER. & MAINT.	1,880,689	(39,766)	1,850,278	907,872	171,379	49,672	379,763	257,238	57,443	26,911	10
RECONCILIATION												
	TOTAL OPERATION & MAINTENANCE	1,880,689	(39,766)	1,840,923	907,872	171,379	49,672	379,763	257,238	57,443	26,911	Dep Sch
	Depreciation	717,506	58,356	775,862	375,392	104,946	100,703	0	65,070	102,942	24,808	9
	Other Taxes	274,729	(2,580)	272,148	151,806	42,439	59,113	0	5,363	9,295	4,133	9
	Income Taxes	388,490	(21,115)	367,375	204,923	57,289	79,797	0	7,239	12,547	5,579	9
	Utility Operating Income	1,113,238	(23,976)	1,089,262	607,595	169,861	236,598	0	21,463	37,202	18,542	9
	TOTAL REVENUES REQUIRED	4,374,651	(31,081)	4,343,570	2,247,588	545,914	525,883	379,763	356,373	219,429	77,973	
	Less Special Tariff Revenues			0	0							
	DIRECT CUSTOMER REVENUES	1182414		4,343,570	2,247,588	545,914	525,883	379,763	356,373	219,429	77,973	
	Cross check =	69176		4,317,611								
	If available insert Labor Percentages (Code 11) from utility will affect items followed by *	4,352,925			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenue Requirement Allocation"

Acct. 662 allocated to small mains:					
Small mains with overhead:					
Total Expense less Adm. & General and less Pro Forma Adjustments					
% Small Mains to Total Expense					
Small Mains with Adm. & General and Pro Forma Adjustments* Allocated					
Depreciation					
Other Taxes					
Income Taxes					
Utility Operating Income					
TOTAL REVENUES ALLOCATED TO SMALL MAINS					
* excluding Fuel & Power, Chemical and Waste Dispos					

Revenue Requirement from	Commercial	Industrial	Raw Water	Class 7	Class 8	Pub Auth	Sales for Resale	Total
Small Mains								
Remove From	302,858	65,330	0	0	0	71,686	0	1,441,361
Reallocate to Blocks	327,715	70,099	0	0	0	80,563	0	1,441,361
Net Adjustment	24,867	4,769	0	0	0	8,877	0	0

Total
1,441,361

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Customer Group Allocation Factors"

Customer Class	Annual Consumption			Max Day			Max Hour			Commercial		Equivalent Meters		Equivalent Services	
	Usage	MGD	%	% of Ave.	Amt. MGD	Excess MGD	%	% of Ave.	Amt. MGD	Excess MGD	%	Monthly No.	%	Monthly No.	%
Residential	483,738	1.012	66.15%	220%	2.226	1.214	58.15%	600%	6.071	5.059	89.73%	73,863	85.47%	73,084	89.82%
Commercial	168,025	0.944	22.51%	150%	0.517	0.172	8.25%	430%	1.481	1.136	7.70%	10,144	11.74%	7,076	8.70%
Industrial	35,941	0.074	4.82%	170%	0.125	0.052	2.47%	300%	0.221	0.147	0.37%	559	0.65%	360	0.44%
Raw Water	0	0.000	0.00%	0%	0.000	0.000	0.00%	0%	0.000	0.000	0.00%	0	0.00%	0	0.00%
Class 7	0	0.000	0.00%	0%	0.000	0.000	0.00%	0%	0.000	0.000	0.00%	0	0.00%	0	0.00%
Class 8	0	0.000	0.00%	0%	0.000	0.000	0.00%	0%	0.000	0.000	0.00%	0	0.00%	0	0.00%
Pub. Authority	41,306	0.085	5.53%	140%	0.119	0.034	1.82%	280%	0.237	0.152	0.72%	1,853	2.14%	844	1.04%
Sales for Resale	0	0.000	0.00%	130%	0.000	0.000	0.00%	200%	0.000	0.000	0.00%	0	0.00%	0	0.00%
SUBTOTAL	738,010	1.514	96.01%		2.986	1.472	70.53%		8.010	6.486	98.52%	85,419	100.00%	81,364	100.00%
Fire Prot.	7,390	0.015	0.99%		0.630	0.615	29.47%		5.040	5.025	43.62%	—	—	—	—
TOTAL	746,400	1.530	100.00%		3.616	2.087	100.00%		13.050	11.520	100.00%	85,419	100.00%	81,364	100.00%

Number of public fire protection bills ignored as immaterial

No services assigned to public fire protection; services considered to be part of hydrant

No services assigned to private fire protection since customer generally pays for service in

Fire Protection Consumption set at 1% of other consumption

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Percent Allocation to Customer Groups"

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DESCRIPTION	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RAW WATER	CLASS 7	CLASS 8	PUBLIC AUTHORITY	SALES FOR RESALE	FIRE PROTECTION	TOTAL
Base	66.15%	22.51%	4.82%	0.00%	0.00%	0.00%	5.53%	0.00%	0.99%	100.00%
Maximum Day	58.19%	8.25%	2.47%	0.00%	0.00%	0.00%	1.62%	0.00%	29.47%	100.00%
Maximum Hour	43.92%	9.86%	1.28%	0.00%	0.00%	0.00%	1.32%	0.00%	43.62%	100.00%
Commercial	89.73%	7.70%	0.37%	0.00%	0.00%	0.00%	0.72%	0.00%	1.48%	100.00%
Meters	85.47%	11.74%	0.65%	0.00%	0.00%	0.00%	2.14%	0.00%	---	100.00%
Services	89.82%	8.70%	0.44%	0.00%	0.00%	0.00%	1.04%	0.00%	---	100.00%
Fire Service-Hyd	---	---	---	---	---	---	---	---	100.00%	100.00%

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Cost Allocation to Customer Groups"

DESCRIPTION	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RAW WATER	CLASS 7	CLASS 8	PUBLIC AUTHORITY	SALES FOR RESALE	FIRE PROTECTION	TOTAL
Base	1,486,762	505,963	108,227	0	0	0	124,382	0	22,263	2,247,587
Maximum Day	317,662	45,043	13,489	0	0	0	8,858	0	160,861	545,814
Maximum Hour	230,948	51,872	6,725	0	0	0	6,956	0	229,383	525,883
Commercial	340,756	29,240	1,417	0	0	0	2,730	0	5,620	379,763
Meters	304,595	41,831	2,305	0	0	0	7,642	0	---	356,373
Services	197,099	19,083	971	0	0	0	2,277	0	---	219,429
Fire Service-Hyd	---	---	---	---	---	---	---	---	77,973	77,973
Adjustments *	(31,510)	(7,588)	(1,458)	0	0	0	(1,674)	0	(5,432)	(47,661)
Small Main Adjustment	(38,503)	24,857	4,768	0	0	0	8,877	0	---	0
TOTAL COST OF SERVICE	2,807,807	710,301	136,445	0	0	0	160,048	0	490,660	4,305,262
Percent of COSS	65.22%	16.50%	3.17%	0.00%	0.00%	0.00%	3.72%	0.00%	11.40%	100.00%

* for Other and for Unbilled

Special Tariff Revenues	0
Other Operating Revenues	47,661
Unbilled Revenues	0
Total Revenues	4,352,923

Illinois American Water Comp. ILLINOIS COMMERCE COMMISSION
Docket No. 07-0507 Cost of Service Study
ICC Staff Exhibit 16.0-C "Fire Protection Allocation"
Schedule 16.1-S

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FIRE PROTECTION	Equiv. Conn.
Public, monthly	5,928
Private, monthly	1,261
Total Equiv. Connections	7,189
Total Fire Protection per Cost of Service Study	490,660
Less Billing Costs	5,620
Less Hydrant Costs	77,973
Total Non-hydrant Fire Protection Costs	407,066
Total Non-hydrant Fire Protection Costs Per Equiv. Connection, monthly	56.62
Public Fire Protection Connection Costs	335,667
Plus Hydrant Costs	45,701
Total Public Fire Protection Costs	381,368
Total Private Fire Protection Connection Costs	71,399
Plus Billing Costs	5,620
Plus Hydrant Costs	32,273
Total Private Fire Protection Costs	109,292

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Private Fire Protection Rates"

Private Fire Prot.	Ratio #	Monthly COSS Rates	Monthly Staff Rates
less than 3"	0.056	7.83	8.00
3	0.162	13.83	14.00
4	0.344	24.17	24.00
6	1.000	61.30	61.00
8	2.131	125.35	125.00
10	3.832	221.68	222.00
12	6.190	355.20	355.00
16	13.192	751.64	752.00

- ratio based on capacity

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Public Fire Protection Surcharge"
"Single - Tier Method"

Per Hydrant Cost Customer	\$772.00 Hydrants	Total Cost	Municipal Paid	Customer Surcharge	MONTHLY BILLS				Fire Prot Bills	Equip. Fire Prot Bills	Monthly Rates				Actual Surcharge Connections Revenues Per Hydrant
					5/8"	3/4"	1"	1 1/2"			5/8"	3/4"	1"	1 1/2"	
Total	494	381,368	0	381,368	70,990	515	748	838	73,091	77,823	0.00	7.35	12.25	24.50	381,332
Outside Sterling Location	494	381,368	0	381,368	70,990	515	748	838	73,091	77,823	0.00	7.35	12.25	24.50	0
Location	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Location	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Location	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Location	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
A	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
B	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
C	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
D	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
E	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
F	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
G	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
H	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
I	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
J	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
K	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
L	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
M	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
N	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
O	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
P	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Q	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
R	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
S	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
T	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
U	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
V	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
W	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
X	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Y	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Z	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
AA	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
BB	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
CC	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0

Total cost per fire protection customer based on number of Hydrant

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ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Equiv. Meters and Services"

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ITEM	METER RATIO	SERVICE RATIO	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RAW WATER	PUB AUTH	RESALE	CLASS 7	CLASS 8	TOTAL
METER SIZE											
5/8" disk	1.0	1.0	72183	4946	152	0	0	0	275	0	77556
3/4" disk	1.5	1.1	270	297	58	0	0	0	34	0	659
1" disk	2.5	1.4	319	465	58	0	0	0	80	0	922
1 1/2" disk	5.0	1.8	37	310	35	0	0	0	103	0	485
2" disk	8.0	2.5	37	207	0	0	0	0	80	0	324
3" disk	15.0	3.0	0	26	0	0	0	0	11	0	37
4" disk	25.0	4.0	0	0	0	0	0	0	0	0	0
6" disk	50.0	5.0	0	0	0	0	0	0	0	0	0
8" disk	80.0	6.0	0	0	0	0	0	0	0	0	0
10" disk	115.0	6.5	0	0	0	0	0	0	0	0	0
12" disk	168.0	7.0	0	0	0	0	0	0	0	0	0
3" turbine	17.5	3.0	0	0	0	0	0	0	0	0	0
4" turbine	30.0	4.0	0	0	0	0	0	0	0	0	0
6" turbine	62.5	5.0	0	0	0	0	0	0	0	0	0
8" turbine	90.0	6.0	0	0	0	0	0	0	0	0	0
10" turbine	145.0	6.5	0	0	0	0	0	0	0	0	0
Parallel	?	?	0	0	0	0	0	0	0	0	0
Equiv Meters			73863	10144	559	0	0	0	1853	0	86419
Equiv Services			73084	7076	360	0	0	0	844	0	81364

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Depreciation Expense Allocation"

Ad. No.	Account	Utility Depreciation	Staff Adjust.	Net Cost	Base Cost	Extra Capacity Max Day	Max Hour	Billing	Customer Costs Meter	Services	File Service	Alloc. Code
	INTANGIBLE PLANT	0										
301	Organizational	0	0	0	0							1
302	Franchises	0	0	0	0							1
303	Miscellaneous	0	0	0	0							1
	SOURCE OF SUPPLY PLANT	8,868										
303	Land and land right	0	0	0	0	0	0	0	0	0	0	13
304	Structures and improvement	0	0	0	0	0	0	0	0	0	0	13
305	Collecting reservoir	0	0	0	0							1
306	Intake	0	0	0	0							2
307	Well	8,740	0	8,740	9,800	1,910						2
308	Infiltration Galleries	0	0	0	0							2
309	Supply mains	258	0	258	202	56						2
309	Other plant	0	0	0	0							2
	PUMPING PLANT	101,954										
303	Land and land right	0	0	0	0	0	0	0	0	0	0	13
304	Structures and improvement	52,516	0	52,516	36,816	10,293	5,403	0	0	0	0	13
310	Power Generation Equip	2,803	0	2,803	1,965	549	288					12
310	Other power production	0	0	0	0							12
311	Steam Pumping	0	0	0	0							12
311	Electrical Pumping	45,587	0	45,587	31,961	8,935	4,691					12
311	Diesel Pumping	530	0	530	371	104	55					12
311	Hydraulic Pumping	518	0	518	384	102	53					12
	WATER TREATMENT PLANT	168,538										
302	Land and land right	0	0	0	0	0	0	0	0	0	0	13
304	Structures and improvement	48,208	0	48,208	37,675	10,533	0	0	0	0	0	13
320	Water treatment	121,286	0	121,286	94,734	26,501						2
339	Other Plant & Misc. Equip	37	0	37	29	8						2
	TRANSMISSION/DISTRIBUTION	317,416										
303	Land and land right	0	0	0	0	0	0	0	0	0	0	13
304	Structures and improvement	55,687	0	55,687	2	1	55,687				1	13
320	Dkt. reservoirs and standpipes	112,655	0	112,655	79,492							12
331	Mains	79,492	0	79,492	41,861							7
333	Services	41,861	0	41,861	8,386							6
334	Meters	19,157	0	19,157	0						19,157	8
335	Hydriants	0	0	0	0							7
338	Backflow Prevention Device	167	0	167	42	12	36					13
339	Other Plant & Misc. Equip	0	0	0	0							
	GENERAL PLANT	114,287										
303	Land and land right	0	0	0	0	0	0	0	0	0	0	5
304	Structures and improvement	1,231	0	1,231	587	167	160					9
340	Other furniture	83,286	0	83,286	30,700	8,583	8,236				2,029	9
341	Transportation	14,946	0	14,946	7,250	2,027	1,945				479	9
342	Stores	13	0	13	6	2	2					9
343	Tools etc.	5,453	0	5,453	2,646	739	710					9
344	Laboratory	2,893	0	2,893	1,292	361	347					9
345	Power operations	19,453	0	19,453	9,436	2,838	2,531					9
346	Communications	23,578	0	23,578	11,438	3,198	3,068					9
347	Miscellaneous	291	0	291	141	39	38					9
348	Depreciation on Contributed Property	(16,628)	0	(16,628)	(8,068)	(2,255)	(2,164)				(833)	9
389	RECONCILIATION	0	0	0	0	0	0					
	TOTAL DEPRECIATION	712,198	0	712,198	345,472	96,583	92,675	0	53,886	94,740	22,831	
	Allocation Code 9 Calculation	Cross check :		712,198	48,51%	13.56%	13.01%	0.00%	8.41%	13.30%	3.21%	100.00000%

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Explanation of Allocation Codes"

- 1 This code refers to allocations made 100 percent to Base Cost. Base Costs are costs which tend to vary with the quantity of water used and do not contain elements necessary to meet variations in demand.
- 2 This code refers to allocations divided between Base Cost and Extra Capacity Cost on the ratio of the average annual consumption per day to the maximum consumption on the Maximum Day. Extra Capacity costs are those costs associated with meeting rate of use requirements in excess of the average.
- 3 This code refers to allocations divided between Base Cost and Extra Capacity Cost on the ratio of the average annual consumption per day to the maximum hourly consumption.
- 4 This code refers to allocations made 100 percent to Extra Capacity - Maximum Hour.
- 5 This code refers to allocations made 100 percent to commercial costs associated with serving customers irrespective to the amount of water used or the maximum demand. They include meter reading, billing, customer accounting and collection expenses.
- 6 This code refers to allocations made 100 percent to maintenance and capital charges on customer meters.
- 7 This code refers to allocations made 100 percent to maintenance and capital charges on customer services.
- 8 This code refers to allocations made 100 percent to Fire Protection - Hydrants.
- 9 This code refers to allocations divided among various cost functions in the same ratio as the average allocation of plant in service as developed and shown on page 6 of 17 of this Schedule.
- 10 This code refers to allocations divided among various cost functions in the same ratio as the average allocation of operating and maintenance expenses has been allocated before administrative and general expenses and without considering fuel, power and chemical costs.
- 11 This code refers to allocations divided among various cost functions in the same ratio as the average allocation of labor costs if available or on the basis of Allocation Code 10 if not.
- 12 This code refers to allocations divided among Base Cost, Extra Capacity -Maximum Day and Extra Capacity - Maximum Hour.
- 13 This code refers to allocations divided among various cost functions in the same percentage ratio as the average of all items in that subgroup.

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenues at Present and Proposed Rates"

ITEM	PRESENT RATES	PROPOSED RATES	STAFF RATES	RESIDENTIAL		COMMERCIAL		INDUSTRIAL		RAW WATER		CLASS 7		CLASS 8		PUB. AUTH.		SALES FOR RES		TOTAL
				BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	BILL ANA.	ADJUST.	
CUS CHARGES, MONTHLY																				
5/8" disk	10.50	13.30	14.17	159,861	0	8,470	0	31	0	0	0	0	0	0	0	595	0	0	167,957	
3/4" disk	12.50	15.84	17.21	1,633	0	931	0	0	0	0	0	0	0	0	0	198	0	0	2,763	
1" disk	20.50	25.98	27.33	669	0	2,085	0	47	0	0	0	0	0	0	0	340	0	0	3,151	
1 1/2" disk	45.50	57.65	49.61	13	0	177	0	62	0	0	0	0	0	0	0	57	0	0	309	
2" disk	70.50	89.33	75.93	0	0	654	0	78	0	0	0	0	0	0	0	524	0	0	1,256	
3" disk	135.50	171.70	137.70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4" disk	225.50	285.74	224.77	0	0	33	0	16	0	0	0	0	0	0	0	28	0	0	78	
6" disk	445.50	564.51	458.12	0	0	0	0	94	0	0	0	0	0	0	0	28	0	0	122	
8" disk	710.50	900.30	706.72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10" disk	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12" disk	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10" turbine	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Remove Parallel Meters	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total CUS				161,175	0	12,361	0	328	0	0	0	0	0	0	0	1,771	0	0	175,635	
TOTAL CUS CHARGE REVENUES																				
Present				1,702,742	0	205,225	0	55,094	0	0	0	0	0	0	0	74,222	0	0	2,037,262	
Proposed				2,156,827	0	260,012	0	69,811	0	0	0	0	0	0	0	94,045	0	0	2,590,695	
Staff				2,298,071	0	259,264	0	76,192	0	0	0	0	0	0	0	88,737	0	0	2,722,254	
USAGE CHARGES																				
First Block	1,3298	1,6854	1,6108	1,059,480	0	118,955	0	4,432	0	0	0	0	0	0	0	24,318	0	0	1,207,085	
Second Block	0.5615	0.7115	0.7097	52,855	0	176,552	0	58,885	0	0	0	0	0	0	0	94,282	0	0	370,574	
Third Block	0.5041	0.6368	0.5909	6,592	0	34,120	0	381,673	0	0	0	0	0	0	0	189,638	0	0	612,013	
Fourth Block	0.4132	0.5236	0.4724	0	0	0	0	1,160,820	0	0	0	0	0	0	0	0	0	0	1,160,820	
Fifth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sixth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Seventh Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eighth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ninth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tenth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eleventh Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Twelfth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENTS																				
First Block	1,3298	1,6854	1,6108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Second Block	0.5615	0.7115	0.7097	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Third Block	0.5041	0.6368	0.5909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fourth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fifth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sixth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Seventh Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eighth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ninth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tenth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eleventh Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Twelfth Block	0.0000	0.0000	0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Usage				1,118,917	0	329,527	0	1,603,810	0	0	0	0	0	0	0	298,238	0	0	3,350,492	

Customer Class	DEMAND FACTORS		
	Max Day	Max Hour	
Residential	2.20	6.00	
Commercial	1.50	4.30	
Industrial	1.70	3.00	
Raw Water	0.00	0.00	
Class 7	0.00	0.00	
Class 8	0.00	0.00	
Public Authority	1.40	2.80	
Resale	1.30	2.00	
Fire Protection	0.63	5.04	
Gallons Per Minute	3,500		
Hours of Protection	3		
MGD PUMPAGE			
Average Daily Rate		7.060	7.060
Max. Daily Rate		10.353	10.353
Max. Hourly Pumpage Rate		27.408	0.497
Max. Hourly Consumption Rate		27.408	1.142

Illinois American Water Company

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ICC Staff Exhibit 16.0-C

Schedule 16.1-P

ILLINOIS COMMERCE COMMISSION

Cost of Service Study

"Allocation to Cost Functions"

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Description	Alloc. Code	Base		Extra Capacity		Customer Costs		Fire Service Percent
		Cost Percent		Max Day Percent	Max Hour Percent	Billing Percent	Meter Percent	
Base Cost	1	100.00%						
Base-Max Day	2	68.19%		31.81%				
Base-Max Hr.	3	25.76%			74.24%			
Max Hour	4			100.00%				
Commercial	5					100.00%		
Meters	6						100.00%	
Services	7							
Hydrants	8							100.00%
Plant	9	22.13%		10.32%	33.59%	0.00%	10.22%	4.91%
Adm. and Gen	10	17.05%		7.73%	21.47%	35.19%	1.81%	4.96%
Labor B'fits	11	10.00%		10.00%	0.00%	0.00%	0.00%	0.00%
Base/Max Day/ Max Hour	12	25.76%		12.01%	62.23%			

Refer to last page for brief allocation code explanations

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Plant in Service Allocation"

Act. No.	Account	Utility Cost	Depreciation Reserve	Net Cost	Base Cost	Extra Capacity Max Day	Max Hour	Billing	Customer Costs Meter	Services	Fire Service	Alloc. Code
	GENERAL PLANT											
	1,789,811											
303	Land and land rights	0	0	0	0	0	0	0	0	0	0	9
304	Structures and improvements	343,462	191,858	151,804	33,543	15,646	50,927	0	15,491	28,547	7,450	9
340	Office furniture	159,592	122,586	36,996	8,186	3,818	12,428	0	3,780	6,956	1,818	9
341	Transportation	471,279	144,908	326,371	72,211	33,682	109,635	0	33,348	61,456	16,039	9
342	Stores	5,056	6,114	(1,058)	(234)	(109)	(355)	0	(108)	(199)	(32)	9
343	Tools etc	357,500	146,602	210,898	46,662	21,765	70,845	0	21,549	39,712	10,364	9
344	Laboratory	8,032	2,489	5,543	1,227	572	1,862	0	566	1,044	272	9
345	Power operated	135,469	90,590	44,909	9,936	4,635	15,086	0	4,589	8,456	2,207	9
346	Communications	268,067	116,240	151,817	33,590	15,688	50,999	0	15,512	28,587	7,461	9
348	Miscellaneous	41,344	26,533	14,811	3,277	1,529	4,975	0	1,513	2,789	728	9
398	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	9
399	RECONCILIATION	0	0	0	0	0	0	0	0	0	0	9
	TOTAL PLANT IN SERVICE	27,552,086	0	18,092,005	4,045,447	1,861,472	6,059,159	0	1,843,040	3,395,457	886,430	9
	Allocation Code 9	Cross check =		18,092,005	22.13%	10.32%	33.59%	0.00%	10.22%	18.83%	4.91%	
	Calculation			Total	Base Cost	Max Day	Max Hour					
	Small Main Plant in Service			5,532,690	1,425,160	664,738	3,442,791					
	Small Main CIAC			459,781	118,435	55,241	286,105					
	Total Plant CIAC			947,623	244,087	113,854	589,671					
	Allocated Total Plant less General			3,837,048	1,764,269	5,742,757						
	% Small Main to Allocated Total Plant			37.14%	37.68%	59.95%						
	Small Main with General Plant Allocated			1,502,564	701,363	3,632,474						
	Small Main with General Plant Allocated less CIAC			1,384,129	646,121	3,346,369						
	Allocated Total Plant less CIAC			3,801,349	1,747,618	5,469,487						

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenue Requirement Allocation"

Ad. No.	Account	Utility Cost	Staff Adjust.	Net Cost	Base Cost	Extra Capacity Max Day	Max Hour	Billing	Customer Costs Meter	Services	Fire Service	Alloc. Code
	SOURCE OF SUPPLY	17,363										
601	Salaries and Wages	17,363	0	17,363	11,840	5,523						2
610	Purchased water	0	0	0	0							1
615	Purchased Power	0	0	0	0							1
616	Fuel for Power Prod.	0	0	0	0							1
618	Chemicals	0	0	0	0							1
	SOURCE OF SUPPLY	64,081										
620	Materials and Supplies	467	0	467	319	149						2
631	Contractual Serv.	0	0	0	0	0						2
635	Contractual Serv. - Testing	911	0	911	621	290						2
636	Contractual Serv. - Other	0	0	0	0	0						2
641	Rental of Property	0	0	0	0	0						2
642	Rental of Equipment	0	0	0	0	0						2
650	Transportation Exp.	2	0	2	1	1						2
658	Insurance	0	0	0	0	0						2
668	Water Res. Conserv. Exp.	0	0	0	0	0						2
675	Misc. Expenses	62,701	0	62,701	42,757	19,943						2
	PUMPING EXPENSES	272,923										
601	Salaries and Wages	84,547	0	84,547	21,778	10,158	52,610					12
615	Purchased Power	188,384	0	188,384	188,384							1
616	Fuel for power production	0	0	0	0							1
620	Materials and Supplies	(8)	0	(8)	(2)	(1)	(5)					12
631	Contractual Serv.	0	0	0	0	0	0					12
635	Contractual Serv. - Testing	0	0	0	0	0	0					12
636	Contractual Serv. - Other	0	0	0	0	0	0					12
641	Rental of Property	0	0	0	0	0	0					12
	PUMPING EXPENSES	7,273										
642	Rental of Equipment	0	0	0	0	0	0					12
650	Transportation Expense	0	0	0	0	0	0					12
658	Insurance	0	0	0	0	0	0					12
675	Misc. Expenses	7,273	0	7,273	1,873	874	4,526					12
	WATER TREATMENT EXPENSE	140,000										
601	Salaries and Wages	38,351	0	38,351	26,153	12,198						2
615	Purchased Power	0	0	0	0	0						2
616	Fuel for power production	0	0	0	0	0						2
618	Chemicals	100,953	0	100,953	100,953							1
620	Materials and Supplies	696	0	696	475	221						2

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Revenue Requirement Allocation"

Ad.	Account	1,356	Utility	Staff	Net	Base	Extra Capacity	Max Hour	Billing	Customer Costs	Services	Fire	Alloc.
No.			Cost	Adjst.	Cost	Cost	Max Day			Meter		Service	Code
WATER TREATMENT EXPENSE													
631	Contractual Serv.		0	0	0	0	0						2
635	Contractual Serv. - Testing		0	0	0	0	0						2
636	Contractual Serv. - Other		0	0	0	0	0						2
641	Rental of Property		0	0	0	0	0						2
642	Rental of Equipment		0	0	0	0	0						2
650	Transportation Exp.		0	0	0	0	0						2
658	Insurance		0	0	0	0	0						2
675	Misc. Expenses	1,356	1,356	0	1,356	925	431						2
TRANSMISSION/DISTRIBUTION													
601	Salaries and Wages	368,301	85,209	0	85,209	13,556	5,912	30,620	0	3,416	22,324	9,380	13
661	Storage Facilities		0	0	0	0		0					4
662	Mains		187,369	0	187,369	48,264	22,512	116,593					12
663	Meters		12,705	0	12,705					12,705	83,018		6
664	Services		83,018	0	83,018								7
615	Purchased Power		0	0	0	0							1
616	Fuel for Power Prod.		0	0	0	0							1
TRANSMISSION/DISTRIBUTION													
618	Chemicals	117,791	0	0	0	0							1
620	Materials and Supplies		3,533	0	3,533	562	245	1,270	0	142	926	389	13
672	Dist. reservoirs and standpipes		0	0	0	0		0					4
631	Contractual Serv.		0	0	0	0	0	0	0	0	0	0	13
635	Contractual Serv. - Testing		3,275	0	3,275	3,275		0	0	0	0	0	1
636	Contractual Serv. - Other		0	0	0	0	0	0	0	0	0	0	13
641	Rental of Property		0	0	0	0	0	0	0	0	0	0	13
677	Hydants		34,883	0	34,883			0	0	0	0	34,883	8
642	Rental of Equipment		0	0	0	0		0	0	0	0	0	13
650	Transportation Exp.		(4,373)	0	(4,373)	(1,126)	(525)	(2,721)					12
658	Insurance		0	0	0	0		0					12
675	Misc. Expenses		80,473	0	80,473	12,803	5,584	28,918	0	3,226	21,083	8,859	13
CUSTOMER ACCOUNTS EXPENSE													
601	Salaries and Wages	371,121	296,691	0	296,691				296,691				5
615	Purchased Power		0	0	0	0			0				5
616	Fuel for Power Prod.		0	0	0	0			0				5
670	Bad Debt Expense		74,431	(897)	73,534	12,536	5,688	15,787	25,879	1,327	8,673	3,644	10
620	Materials and Supplies		(1)	0	(1)				(1)				5
CUSTOMER ACCOUNTS EXPENSE													
631	Contractual Serv.	83,309	0	0	0	0			0				5
635	Contractual Serv. - Testing		0	0	0	0			0				5
636	Contractual Serv. - Other		0	0	0	0			0				5
641	Meter Reading		0	0	0	0			0				5
642	Rental of Equipment		0	0	0	0			0				5
650	Transportation Exp.		0	0	0	0			0				5
658	Insurance		0	0	0	0			0				5
675	Misc. Expenses		83,309	0	83,309				83,309				5

Act. No.	Account	Utility Cost	Staff Adjust.	Net Cost	Base Cost	Extra Capacity		Customer Costs		Fire Service	Alloc. Code	
						Max Day	Max Hour	Billing	Meter			Services
	ADMINISTRATIVE AND GENERAL	2,017,626										
601	Salaries and Wages-employees:	106,615	0	106,615	18,176	8,246	22,889	37,521	1,924	12,375	5,284	10
603	Salaries and Wages-officer	0	0	0	0	0	0	0	0	0	0	10
604	Pensions and benefits *	354,389	0	354,389	60,416	27,411	76,083	124,721	6,397	41,798	17,563	10
631-636	Outside services:	980,541	0	980,541	167,162	75,841	210,512	345,064	17,899	115,649	48,594	10
615	Purchased Power	0	0	0	0	0	0	0	0	0	0	10
616	Fuel for Power Prod.	0	0	0	0	0	0	0	0	0	0	10
656-659	Insurance	226,391	0	226,391	38,555	17,511	48,604	79,674	4,086	26,701	11,220	10
641-642	Rents	10,599	0	10,599	1,807	820	2,276	3,730	191	1,250	525	10
650	Transportation Exp.	42,277	0	42,277	7,267	3,270	9,076	14,879	763	4,986	2,095	10
620	Materials and Supplies:	1,490	0	1,490	254	115	320	524	27	176	74	10
660	Advertising	2,540	0	2,540	433	196	545	894	46	300	126	10
666-667	Regulatory Expense	23,626	0	23,626	4,028	1,827	5,072	8,315	426	2,766	1,171	10
675	Misc. Expenses	269,160	0	269,160	45,886	20,819	57,786	94,726	4,858	31,746	13,339	10
	PRO FORMA ADJUSTMENTS											
	Labor *	0	(69,870)	(69,870)	(6,987)	(6,987)	0	0	0	0	0	11
	Fuel and Power	0	0	0	0	0	0	0	0	0	0	1
	Chemicals	0	0	0	0	0	0	0	0	0	0	1
	Waste Disposal	0	0	0	0	0	0	0	0	0	0	2
	Management Fees	0	0	0	0	0	0	0	0	0	0	12
	Group Insurance *	0	0	0	0	0	0	0	0	0	0	11
	Pensions *	0	0	0	0	0	0	0	0	0	0	11
	Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	11
	Insurance other *	0	0	0	0	0	0	0	0	0	0	11
	Customer Accounting	0	0	0	0	0	0	0	0	0	0	5
	Rents	0	0	0	0	0	0	0	0	0	0	10
	General Office Exp	0	0	0	0	0	0	0	0	0	0	10
	Maint-other	0	0	0	0	0	0	0	0	0	0	10
	Miscellaneous	0	(17,072)	(17,072)	(2,910)	(1,320)	(3,665)	(6,066)	(308)	(2,014)	(846)	10
	SUBTOTAL OPER. & MAINT.	3,461,145	(87,839)	3,373,306	820,014	236,951	677,096	1,109,938	56,927	371,977	156,299	10
	RECONCILIATION		0	0	0	0	0	0	0	0	0	
4898218	TOTAL OPERATION & MAINTENANCE	3,461,145	(87,839)	3,373,306	820,014	236,951	677,096	1,109,938	56,927	371,977	156,299	
4893429	Depreciation	1,057,813	100,165	1,157,978	183,796	85,728	228,314	0	194,068	396,580	69,492	Dep Sch
4853131	Other Taxes	376,260	(5,289)	373,971	82,743	36,594	125,625	0	38,212	70,419	18,378	9
30298	Income Taxes	491,515	(30,312)	461,203	102,044	47,596	154,928	0	47,125	86,845	22,685	9
	Utility Operating Income	1,296,577	(59,087)	1,237,490	273,802	127,710	415,689	0	126,445	233,020	60,815	9
	TOTAL REVENUES REQUIRED	5,686,310	(62,362)	5,603,948	1,462,399	536,579	1,601,662	1,109,938	462,777	1,158,840	327,650	
	Less Special Tariff Revenues			0	0							
	DIRECT CUSTOMER REVENUES			6,603,948	1,462,399	536,579	1,601,662	1,109,938	462,777	1,158,840	327,650	
	Cross check =	6,659,844		653,463.6								
	If available insert			69,312								
	Labor Percentages (Code 11) from utility	34,290.85			10.00%	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%
	will affect items followed by *	32160										

Customer Class	Annual Consumption			Max Day			Max Hour			Commercial		Equivalent Meters		Equivalent Services	
	Usage	MGD	%	% of Ave.	Amt. MGD	Excess MGD	% of Ave.	Amt. MGD	Excess MGD	%	Monthly Bills	Monthly No.	%	Monthly No.	%
Residential	1,118,917	2,283	33.06%	220%	5,045	2,752	44.41%	13,758	11,465	43.53%	161,175	163,046	81.67%	161,616	89.77%
Commercial	329,527	0.675	9.74%	150%	1,013	0.338	5.45%	2,904	2,229	8.46%	12,361	22,058	11.05%	14,516	8.06%
Industrial	1,603,810	3,287	47.39%	170%	5,587	2,301	37.13%	9,860	6,573	24.96%	328	6,183	3.10%	937	0.52%
Raw Water	0	0.000	0.00%	0%	0.000	0.000	0.00%	0.000	0.000	0.00%	0	0	0.00%	0	0.00%
Class 7	0	0.000	0.00%	0%	0.000	0.000	0.00%	0.000	0.000	0.00%	0	0	0.00%	0	0.00%
Class 8	0	0.000	0.00%	0%	0.000	0.000	0.00%	0.000	0.000	0.00%	0	0	0.00%	0	0.00%
Pub. Authority	298,238	0.611	8.81%	140%	0.856	0.244	3.95%	1,711	1,100	4.18%	1,771	6,342	4.18%	2,956	1.64%
Sales for Resale	0	0.000	0.00%	130%	0.000	0.000	0.00%	0.000	0.000	0.00%	0	0	0.00%	0	0.00%
SUBTOTAL	3,350,492	6,866	99.01%		12,501	5,634	90.94%	28,233	21,367	81.13%	175,635	199,628	100.00%	180,026	100.00%
Fire Prot.	33,505	0.069	0.99%		0.630	0.561	9.06%	5,040	4,971	18.87%	1,458	—	—	—	—
TOTAL	3,383,997	6,935	100.00%		13,131	6,196	100.00%	33,273	26,338	100.00%	177,093	199,628	100.00%	180,026	100.00%

Number of public fire protection bills ignored as immaterial

No services assigned to public fire protection; services considered to be part of hydrant

No services assigned to private fire protection since customer generally pays for service in

Fire Protection Consumption set at 1% of other consumption

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Percent Allocation to Customer Groups"

DESCRIPTION	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RAW WATER	CLASS 7	CLASS 8	PUBLIC AUTHORITY	SALES FOR RESALE	FIRE PROTECTION	TOTAL
Base	33.06%	9.74%	47.39%	0.00%	0.00%	0.00%	8.81%	0.00%	0.99%	100.00%
Maximum Day	44.41%	5.45%	37.13%	0.00%	0.00%	0.00%	3.95%	0.00%	9.06%	100.00%
Maximum Hour	43.53%	8.46%	24.96%	0.00%	0.00%	0.00%	4.18%	0.00%	18.87%	100.00%
Commercial	91.01%	6.98%	0.19%	0.00%	0.00%	0.00%	1.00%	0.00%	0.82%	100.00%
Meters	81.67%	11.05%	3.10%	0.00%	0.00%	0.00%	4.18%	0.00%	----	100.00%
Services	89.77%	8.06%	0.52%	0.00%	0.00%	0.00%	1.64%	0.00%	----	100.00%
Fire Service-Hyd	----	----	----	----	----	----	----	----	100.00%	100.00%

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Cost Allocation to Customer Groups"

DESCRIPTION	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RAW WATER	CLASS 7	CLASS 8	PUBLIC AUTHORITY	SALES FOR RESALE	FIRE PROTECTION	TOTAL
Base	483,541	142,406	693,089	0	0	0	128,884	0	14,479	1,462,399
Maximum Day	238,301	29,242	199,250	0	0	0	21,172	0	48,614	536,579
Maximum Hour	697,199	135,517	399,735	0	0	0	66,900	0	302,311	1,601,662
Commercial	1,010,170	77,475	2,056	0	0	0	11,099	0	9,139	1,109,938
Meters	377,973	51,134	14,332	0	0	0	19,338	0	----	462,777
Services	1,040,337	93,438	6,034	0	0	0	19,031	0	----	1,158,840
Fire Service-Hyd	----	----	----	----	----	----	----	----	327,650	327,650
Adjustments *	(55,410)	(7,621)	(18,931)	0	0	0	(3,837)	0	(10,113)	(95,911)
Small Main Adjustment	319,853	130,297	(464,414)	0	0	0	14,264	0	0	0
TOTAL COST OF SERVICE	4,111,964	651,887	831,151	0	0	0	276,851	0	692,080	6,563,933
Percent of COSS	62.64%	9.93%	12.66%	0.00%	0.00%	0.00%	4.22%	0.00%	10.54%	100.00%

* for Other and for Unbilled

Special Tariff Revenues	0
Other Operating Revenues	95,911
Unbilled Revenues	0
Total Revenues	6,659,844

Illinois American Water Comp. ILLINOIS COMMERCE COMMISSION
Docket No. 07-0507 Cost of Service Study
ICC Staff Exhibit 16.0-C "Fire Protection Allocation"
Schedule 16.1-P

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FIRE PROTECTION	Equiv. Conn.
Public, monthly	12,912
Private, monthly	1,704
Total Equiv. Connections	14,616
Total Fire Protection per Cost of Service Study	692,080
Less Billing Costs	9,139
Less Hydrant Costs	327,650
Total Non-hydrant Fire Protection Costs	355,291
Total Non-hydrant Fire Protection Costs Per Equiv. Connection, monthly	24.31
Public Fire Protection Connection Costs	313,860
Plus Hydrant Costs	327,650
Total Public Fire Protection Costs	641,510
Total Private Fire Protection Connection Costs	41,432
Plus Billing Costs	9,139
Plus Hydrant Costs	0
Total Private Fire Protection Costs	50,571

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Private Fire Protection Rates"

Private Fire Prot.	Ratio #	Monthly COSS Rates	Monthly Staff Rates
less than 3"	0.056	7.62	8.00
3	0.162	10.19	10.00
4	0.344	14.64	15.00
6	1.000	30.58	31.00
8	2.131	58.07	58.00
10	3.832	99.42	99.00
12	6.190	156.74	157.00
16	13.192	326.92	327.00

- ratio based on capacity

Per Hydrant Cost Customer	\$598.20 Hydrants	Total Cost	Municipal Paid	Customer Surcharge	MONTHLY BILLS				Fire Prot Bills	Equiv. Fire Prot Bills	Monthly Rates				Actual Surcharge Connections Revenues Per Hydrant
					5/8"	3/4"	1"	1 1/2"			5/8"	3/4"	1"	1 1/2"	
Total	1,076	641,510	0	641,510	153,528	7,789	2,770	1,886	165,753	180,468	0.00	0.00	0.00	0.00	642,039
Outside	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Pekin	972	579,505	0	579,505	142,618	7,316	2,419	1,602	153,954	167,647	3.46	5.19	8.65	17.30	580,058
Normaldale	23	13,713	0	13,713	2,087	0	0	12	2,109	2,157	6.36	9.54	15.90	31.80	13,720
Brush Hill	37	22,059	0	22,059	3,938	224	127	30	4,319	4,740	4.65	6.98	11.63	23.25	22,044
Schaefferville	27	16,097	0	16,097	3,290	117	125	12	3,544	3,837	4.19	6.29	10.48	20.95	16,079
Tremont	17	10,135	0	10,135	1,594	133	99	11	1,827	2,086	4.86	7.29	12.15	24.30	10,138
Location	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
A	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
B	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
C	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
D	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
E	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
F	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
G	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
H	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
I	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
J	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
K	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
L	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
M	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
N	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
O	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
P	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Q	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
R	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
S	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
T	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
U	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
V	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
W	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
X	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Y	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
Z	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
AA	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
BB	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
CC	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0

Total cost per fire protection customer based on number of Hydrant

Illinois American Water Company
Docket No. 07-0507
ICC Staff Exhibit 16.0-C
Schedule 16.1-P

ILLINOIS COMMERCE COMMISSION
Cost of Service Study
"Equiv. Meters and Services"

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ITEM	METER RATIO	SERVICE RATIO	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RAW WATER	PUB AUTH	RESALE	CLASS 7	CLASS 8	TOTAL
METER SIZE											
5/8" disk	1.0	1.0	158861	8470	31	0	0	0	595	0	167957
3/4" disk	1.5	1.1	1633	931	0	0	0	0	198	0	2763
1" disk	2.5	1.4	669	2095	47	0	0	0	340	0	3151
1 1/2" disk	5.0	1.8	13	177	62	0	0	0	57	0	309
2" disk	8.0	2.5	0	654	78	0	0	0	524	0	1256
3" disk	15.0	3.0	0	0	0	0	0	0	0	0	0
4" disk	25.0	4.0	0	33	16	0	0	0	28	0	78
6" disk	50.0	5.0	0	0	94	0	0	0	28	0	122
8" disk	80.0	6.0	0	0	0	0	0	0	0	0	0
10" disk	115.0	6.5	0	0	0	0	0	0	0	0	0
12" disk	168.0	7.0	0	0	0	0	0	0	0	0	0
3" turbine	17.5	3.0	0	0	0	0	0	0	0	0	0
4" turbine	30.0	4.0	0	0	0	0	0	0	0	0	0
6" turbine	62.5	5.0	0	0	0	0	0	0	0	0	0
8" turbine	90.0	6.0	0	0	0	0	0	0	0	0	0
10" turbine	145.0	6.5	0	0	0	0	0	0	0	0	0
Parallel	?	?	0	0	0	0	0	0	0	0	0
Equiv Meters			163046	22058	6183	0	0	0	8342	0	199628
Equiv Services			161616	14516	937	0	0	0	2956	0	180026

Act. No.	Account	Utility Depreciation	Staff Adjust	Net Cost	Base Cost	Extra Capacity Max Day	Max Hour	Billing	Customer Costs Meter	Services	Fire Service	Alloc. Code
301	0 Organizational	0	0	0	0							1
302	0 Franchises	0	0	0	0							1
338	0 Miscellaneous	0	0	0	0							1
303	SOURCE OF SUPPLY PLANT	4,011	0	0	0							13
304	0 Land and land right	134	0	134	91	43	0	0	0	0	0	13
305	0 Structures and improvement	0	0	0	0							1
306	0 Collecting reservoir	0	0	0	0							2
307	0 Intakes	0	0	0	0							2
308	3877 Wells	3,877	0	3,877	2,644	1,233	0					2
309	0 Infiltration Galleries	0	0	0	0							2
339	0 Supply main	0	0	0	0							2
339	0 Other plant	0	0	0	0							2
303	PUMPING PLANT	92,646	0	0	0							13
304	0 Land and land right	0	0	0	0				0	0	0	13
310	3167 Structures and improvement	3,167	0	3,167	816	381	1,971	0	0	0	0	13
310	18734 Power Generation Equip	18,734	0	18,734	4,828	2,251	11,858	0	0	0	0	12
310	0 Other power production	0	0	0	0							12
311	88791 Steam pumping	86,791	0	86,791	17,265	8,025	41,562					12
311	3893 Electrical Pumping	3,936	0	3,936	1,014	473	2,449					12
311	17 Diesel Pumping	17	0	17	5	2	11					12
338	0 Other Plant & Misc. Equip	0	0	0	0							12
302	WATER TREATMENT PLANT	98,671	0	0	0							13
304	0 Land and land right	0	0	0	0				0	0	0	13
304	20371 Structures and improvement	20,371	0	20,371	13,882	6,480	0	0	0	0	0	13
320	75903 Water treatment	79,300	0	79,300	54,077	25,223	0	0	0	0	0	2
338	0 Other Plant & Misc. Equip	0	0	0	0							2
303	TRANSMISSION/DISTRIBUTION	657,831	0	0	0							13
304	0 Land and land right	0	0	0	0				0	0	0	13
304	0 Structures and improvement	0	0	0	0				0	0	0	13
330	9841 Dist. reservoirs and standpipes	9,841	0	9,841	0		9,841		0	0	0	4
331	165352 Mains	165,352	0	165,350	0		102,892		0	0	0	12
333	295954 Services	295,954	0	286,954	42,952	19,986			73,292	255,954		7
334	73292 Meters	73,292	0	73,292	0				71,534	0		6
334	71534 Meter installation	71,534	0	71,534	0				51,859	0	51,859	8
335	51859 Hydrants	51,859	0	51,859	0				0	0	0	7
336	0 Backflow Prevention Devices	0	0	0	0				0	0	0	13
338	0 Other Plant & Misc. Equip	0	0	0	0				0	0	0	13
303	GENERAL PLANT	174,216	0	0	0							9
304	0 Land and land right	0	0	0	0				0	0	0	9
304	12466 Structures and improvement	12,466	0	12,466	1,979	923	2,458	0	2,089	4,268	748	9
340	142311 Office furniture	142,310	0	142,310	22,988	10,336	28,059	0	23,850	48,738	8,540	9
341	18704 Transportation	18,704	0	18,704	2,969	1,385	3,686	0	3,155	6,406	1,122	9
342	124 Stairs	124	0	124	20	9	24	0	21	42	7	9
343	9880 Tools etc.	9,080	0	9,080	1,441	672	1,790	0	1,522	3,110	545	9
344	312 Laboratory	312	0	312	49	23	61	0	52	107	19	9
345	8786 Power operator	8,786	0	8,786	1,395	650	1,732	0	1,473	3,009	527	9
346	18582 Communications	18,582	0	18,582	2,949	1,376	3,664	0	3,114	6,384	1,115	9
347	1052 Miscellaneous	1,052	0	1,052	167	78	207	0	176	360	63	9
347	0 Depreciation on Contributed Property	(37,198)	0	(37,198)	(5,804)	(2,754)	(7,334)	0	(6,234)	(12,739)	(2,292)	9
339	0 RECONCILIATION	0	0	0	0				0	0	0	9
	TOTAL DEPRECIATION	1,038,378	0	1,038,378	164,813	78,874	204,733	0	174,024	355,618	62,314	
	Allocation Code 9 Calculation	Cross check		1,038,378	15,87%	7.40%	19.77%	0.00%	16.76%	34.25%	6.00%	100.00%

ILLINOIS COMMERCE COMMISSION

Cost of Service Study

"Explanation of Allocation Codes"

- 1 This code refers to allocations made 100 percent to Base Cost. Base Costs are costs which tend to vary with the quantity of water used and do not contain elements necessary to meet variations in demand.
- 2 This code refers to allocations divided between Base Cost and Extra Capacity Cost on the ratio of the average annual consumption per day to the maximum consumption on the Maximum Day. Extra Capacity costs are those costs associated with meeting rate of use requirements in excess of the average.
- 3 This code refers to allocations divided between Base Cost and Extra Capacity Cost on the ratio of the average annual consumption per day to the maximum hourly consumption.
- 4 This code refers to allocations made 100 percent to Extra Capacity - Maximum Hour.
- 5 This code refers to allocations made 100 percent to commercial costs associated with serving customers irrespective to the amount of water used or the maximum demand. They include meter reading, billing, customer accounting and collection expenses.
- 6 This code refers to allocations made 100 percent to maintenance and capital charges on customer meters.
- 7 This code refers to allocations made 100 percent to maintenance and capital charges on customer services.
- 8 This code refers to allocations made 100 percent to Fire Protection - Hydrants.
- 9 This code refers to allocations divided among various cost functions in the same ratio as the average allocation of plant in service as developed and shown on page 6 of 17 of this Schedule.
- 10 This code refers to allocations divided among various cost functions in the same ratio as the average allocation of operating and maintenance expenses has been allocated before administrative and general expenses and without considering fuel, power and chemical costs.
- 11 This code refers to allocations divided among various cost functions in the same ratio as the average allocation of labor costs if available or on the basis of Allocation Code 10 if not.
- 12 This code refers to allocations divided among Base Cost, Extra Capacity -Maximum Day and Extra Capacity - Maximum Hour.
- 13 This code refers to allocations divided among various cost functions in the same percentage ratio as the average of all items in that subgroup.

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All Customer Classifications								
Line No.	Class/Description	Sales (CCF)	Current Total Revenue	% of Revenue to Total	Proposed Total Revenue	% of Revenue to Total	Dollar Increase	Total Revenue % Increase
1	Residential	493,738	2,047,484	58.02%	2,762,399	63.60%	\$714,915	34.92%
2	Commercial	168,025	478,233	13.55%	687,765	15.84%	\$209,532	43.81%
3	Large Commercial	0	0	0.00%	0	0.00%	\$0	N/A
4	Industrial	35,941	86,805	2.45%	128,837	2.97%	\$42,232	48.76%
5	Large Industrial	0	0	0.00%	0	0.00%	\$0	N/A
6	Competitive Industrial	0	0	0.00%	0	0.00%	\$0	N/A
7	O.P.A.	41,307	107,657	3.05%	157,731	3.63%	\$50,075	46.51%
8	Large O.P.A.	0	0	0.00%	0	0.00%	\$0	N/A
9	O.W.U.	0	0	0.00%	0	0.00%	\$0	N/A
10	Large O.W.U.	0	0	0.00%	0	0.00%	\$0	N/A
11	Other Water Sales	0	0	0.00%	0	0.00%	\$0	N/A
12	Private Fire Service	0	175,548	4.97%	177,570	4.09%	\$2,022	1.15%
13	Public Fire Service	0	586,011	16.60%	381,332	8.78%	(\$204,680)	-34.93%
14								
15	Total Water Sales	739,011	3,481,538	98.64%	4,295,634	98.91%	814,096	23.38%
16	Other Operating Revenues		47,661	1.36%	47,661	1.09%	0	0.00%
17								
18	Total Operating Revenues		\$3,529,199	100.00%	\$4,343,295	100.00%	\$814,096	23.07%

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4,343,267
\$28

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Line No.	Residential	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:								
2	5/8 inch		72,182.9		\$10.75	\$775,966		\$11.86	\$856,089
3	3/4 inch		269.8		12.50	3,373		\$14.96	4,036
4	1 inch		318.8		18.00	5,738		\$21.93	6,991
5	1 1/2 inch		36.8		32.00	1,178		\$39.88	1,468
6	2 inch		36.8		50.00	1,840		\$58.82	2,165
7	3 inch		0.0		90.00	0		\$104.89	0
8	4 inch		0.0		147.00	0		\$172.48	0
9	6 inch		0.0		295.00	0		\$339.98	0
10	8 inch		0.0		0.00	0		0.00	0
11	10 inch		0.0		0.00	0		0.00	0
12	12 inch		0.0		0.00	0		0.00	0
13	parallel meters		0.0		0.00	0		0.00	0
14	Consumption Charges:								
15	1st block				\$2.5558	\$1,244,895	487,124.5	\$3.8385	\$1,869,827
16	2nd block				2.1918	14,496	6,613.7	\$3.3001	21,826
17	3rd block				-	0	0.0	-	0
18	4th block				-	0	0.0	-	0
19	5th block				-	0	0.0	-	0
20	Surcharges:								
21	Qualifying Infrastructure Plant Surcharge				0.000%	\$0	493,738.2	0.000%	\$0
22	Reconciling Items								
23	FALs and Credits					(2)			(3)
24	Other								
25	Residential Total		72,845.1	493,738.2		\$2,047,484	493,738.2		\$2,762,399

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
Commercial								
1	Customer Charges:							
2	5/8 inch	4,948.4		\$10.75	\$53,174		\$11.86	\$58,664
3	3/4 inch	297.0		12.50	3,713		\$14.96	4,443
4	1 inch	464.9		18.00	8,368		\$21.93	10,195
5	1 1/2 inch	310.0		32.00	9,920		\$39.88	12,363
6	2 inch	206.6		50.00	10,330		\$58.82	12,152
7	3 inch	25.8		90.00	2,322		\$104.59	2,701
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		60,814.9	\$2,555.6	\$155,419	60,814.9	\$3,838.5	\$233,438
16	2nd block		107,210.1	2,191.8	234,983	107,210.1	3,300.1	353,804
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		168,025.0	0.000%	\$0	168,025.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				4			5
24	Other							
25	Commercial Total	6,250.7	168,025.0		\$478,233	168,025.0		\$887,785

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
Large Commercial								
1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2.5556	\$0	0.0	\$3.8385	\$0
16	2nd block		0.0	2.1918	0	0.0	3.3001	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Large Commercial Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Industrial (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	152.0		\$10.75	\$1,634		\$11.86	\$1,803
3	3/4 inch	58.5		12.50	731		\$14.96	875
4	1 inch	58.5		18.00	1,053		\$21.93	1,283
5	1 1/2 inch	35.1		32.00	1,123		\$39.88	1,400
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		9,045.3	\$2,555.6	\$23,116	9,045.3	\$3,938.5	\$34,720
16	2nd block		26,895.6	2,191.8	58,950	26,895.6	3,300.1	88,758
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		35,940.9	0.000%	\$0	35,940.9	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				(2)			(2)
24	Other							
25	Industrial Total	304.1	35,940.9		\$86,605	35,940.9		\$128,837

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
Large Industrial								
1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2.5556	\$0	0.0	\$3.8385	\$0
16	2nd block		0.0	2.1918	0	0.0	3.3001	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	F&A's and Credits							
24	Other							
25	Large Industrial Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Competitive Industrial (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2.5556	\$0	0.0	\$3.8385	\$0
16	2nd block		0.0	2.1918	0	0.0	3.3001	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Competitive Industrial Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Other Public Authority (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	274.6		\$10.75	\$2,952		\$11.86	\$3,257
3	3/4 inch	34.3		12.50	429		\$14.96	513
4	1 inch	80.1		18.00	1,442		\$21.93	1,757
5	1 1/2 inch	103.0		32.00	3,296		\$39.88	4,108
6	2 inch	80.1		50.00	4,005		\$58.82	4,711
7	3 inch	11.4		90.00	1,026		\$104.69	1,193
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		10,908.2	\$2.5556	\$27,877	10,908.2	\$3.8385	\$41,871
16	2nd block		30,398.5	2.1918	66,627	30,398.5	3.3001	100,318
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		41,306.7	0.000%	\$0	41,306.7	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				3			3
24	Other							
25	Other Public Authority Total	583.5	41,306.7		\$107,857	41,306.7		\$157,731

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Large Other Public Authority								
1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2.5556	\$0	0.0	\$3.8385	\$0
16	2nd block		0.0	2.1918	0	0.0	3.3001	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	F&A's and Credits							
24	Other							
25	Large Other Public Authority Total		0.0		\$0	0.0		\$0

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Line No.	Other Water Utility (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2,555.6	\$0	0.0	\$3,838.5	\$0
16	2nd block		0.0	2,191.8	0	0.0	3,300.1	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				0			
24	Other							
25	Other Water Utility Total	0.0	0.0		\$0	0.0		\$0

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1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2,555.56	\$0	0.0	\$3,838.5	\$0
16	2nd block		0.0	2,191.8	0	0.0	3,300.1	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	F&Ls and Credits							
24	Other							
25	Large Other Water Utility Total	0.0	0.0		\$0	0.0		\$0

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Other Water Sales								
1	Customer Charges:							
2	5/8 inch	0.0		\$10.75	\$0		\$11.86	\$0
3	3/4 inch	0.0		12.50	0		\$14.96	0
4	1 inch	0.0		18.00	0		\$21.93	0
5	1 1/2 inch	0.0		32.00	0		\$39.88	0
6	2 inch	0.0		50.00	0		\$58.82	0
7	3 inch	0.0		90.00	0		\$104.69	0
8	4 inch	0.0		147.00	0		\$172.48	0
9	6 inch	0.0		295.00	0		\$339.98	0
10	8 inch	0.0		0.00	0		0.00	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$2.5556	\$0	0.0	\$3.8385	\$0
16	2nd block		0.0	2.1818	0	0.0	3.3001	0
17	3rd block		0.0	-	0	0.0	-	0
18	4th block		0.0	-	0	0.0	-	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Other Water Sales Total	0.0	0.0		\$0	0.0		\$0

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1	Customer Charges:							
2	Monthly							
3	2 inch	3.8		9.00	\$34		9.00	\$34
4	3 inch	0.0		0.00	0		0.00	0
5	4 inch	385.8		37.00	14,275		37.00	14,275
6	6 inch	568.0		100.00	56,800		100.00	56,800
7	8 inch	220.3		208.00	46,043		209.00	46,043
8	10 inch	23.8		373.00	8,803		373.00	8,803
9	12 inch	0.0		0.00	0		0.00	0
10	14 inch	0.0		0.00	0		0.00	0
11	16 inch	0.0		0.00	0		0.00	0
12	Fire Hydrants	4,186.2		11.85	49,806		12.33	51,615
13								
14								
15								
16	Reconciling Items							
17	FALs and Credits							
18	Other				(13)			
19	Private FireTotal	1,201.5	0		\$175,548	0		\$177,570

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	Monthly							
3	Hydrant	0.0			\$0		V	\$0
4	5/8"	70,990.0			534,555			347,851
5	3/4"	515.2		A	5,822		A	3,787
6	1"	747.8			14,081			9,181
7	1.5" & >	838.1		R	31,554		R	20,533
8	Bi-Monthly							
9	Hydrant	0.0			0			0
10	5/8"	0.0			0			0
11	3/4"	0.0		I	0		I	0
12	1"	0.0			0			0
13	1.5" & >	0.0		O	0		O	0
14	Annual							
15	Hydrant	0.0			0			0
16	5/8"	0.0			0			0
17	3/4"	0.0		U	0		U	0
18	1"	0.0			0			0
19	1.5" & >	0.0		S	0		S	0
20	Reconciling Items							
21	FALs and Credits				(1)			
22	Other							
23	Public Fire Total	73,091.1	0		\$588,011	0		\$381,332

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Other Operating Revenues								
Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Base				\$0			\$0
2	Forfeited Discounts				11,656			11,656
3	Rents Water Property				0			0
4	Collect for Others				40			40
5	NSF Check Charge				1,202			1,202
6	Appl/Initiate Service Fee				0			0
7	Usage Data Readings				31,106			31,106
8	Reconnection Charges				1,822			1,822
9	Frozen Meter Charge				128			128
10	Lab Testing				0			0
11	Temporary Service				588			588
12	Miscellaneous Service Revenue				0			0
13	Other Water Revenue				1,119			1,119
14	Guaranteed Revenues				0			0
15	Reconciling Items							
16	FALs and Credits							
17	Other							
18	Other Operating Revenues Total				\$47,661			\$47,661

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<u>All Customer Classifications</u>							Total Revenue %
Line No.	Class/ Description	Sales (CCF)	Current Total Revenue	% of Revenue to Total	Proposed Total Revenue	% of Revenue to Total	
1	Residential	1,118,918	3,144,660	59.01%	4,045,917	81.11%	28.66%
2	Commercial	329,527	479,608	9.00%	595,147	8.99%	24.09%
3	Large Commercial	0	0	0.00%	0	0.00%	N/A
4	Industrial	1,603,810	764,692	14.35%	885,763	13.38%	15.83%
5	Large Industrial	0	0	0.00%	0	0.00%	N/A
6	Competitive Industrial	0	0	0.00%	0	0.00%	N/A
7	O.P.A.	298,238	249,497	4.68%	294,111	4.44%	17.88%
8	Large O.P.A.	0	0	0.00%	0	0.00%	N/A
9	O.W.U.	0	0	0.00%	0	0.00%	N/A
10	Large O.W.U.	0	0	0.00%	0	0.00%	N/A
11	Other Water Sales	0	0	0.00%	0	0.00%	N/A
12	Private Fire Service	0	62,166	1.17%	62,174	0.94%	0.01%
13	Public Fire Service	0	532,210	9.99%	642,172	9.70%	20.66%
14							
15	Total Water Sales	3,350,493	5,232,833	98.20%	6,525,284	98.56%	24.70%
16	Other Operating Revenues		95,911	1.80%	95,911	1.44%	0.00%
17							
18	Total Operating Revenues		\$5,328,744	100.00%	\$6,621,195	100.00%	24.25%

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Line No.	Residential (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	158,880.8		\$10.50	\$1,668,036		\$14.17	\$2,251,055
3	3/4 inch	1,633.0		12.50	20,413		\$17.21	28,104
4	1 inch	688.8		20.50	13,706		\$27.33	18,273
5	1 1/2 inch	12.9		45.50	587		\$49.61	640
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		\$0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		1,059,480.2	\$1.3298	\$1,408,897	1,059,480.2	\$1.6108	\$1,708,811
16	2nd block		52,855.0	0.5615	29,678	52,855.0	\$0.7097	37,511
17	3rd block		6,582.5	0.5041	3,318	6,582.5	\$0.5809	3,892
18	4th block		0.0	0.4132	0	0.0	\$0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		1,118,917.7	0.000%	\$0	1,118,917.7	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				25			31
24	Other							
25	Residential Total	161,175.1	1,118,917.7		\$3,144,660	1,118,917.7		\$4,045,917

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Line No.	Commercial (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	8,470.0		\$10.50	\$88,935		\$14.17	\$120,020
3	3/4 inch	931.3		12.50	11,641		\$17.21	16,028
4	1 inch	2,085.3		20.50	42,954		\$27.33	57,265
5	1 1/2 inch	177.4		45.50	8,072		\$49.81	8,801
6	2 inch	654.1		70.50	46,114		\$75.93	49,666
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	33.3		225.50	7,509		\$224.77	7,485
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		118,855.1	\$1.3298	\$158,054	118,855.1	\$1.6108	\$191,452
16	2nd block		176,552.1	0.5615	99,134	176,552.1	0.7097	125,299
17	3rd block		34,119.6	0.5041	17,200	34,119.6	0.5609	19,138
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		329,526.8	0.000%	\$0	329,526.8	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				(5)			(7)
24	Other							
25	Commercial Total	12,361.4	329,526.8		\$479,808	329,526.8		\$595,147

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Large Commercial								
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.61	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1.3298	\$0	0.0	\$1.6108	\$0
16	2nd block		0.0	0.5615	0	0.0	0.7097	0
17	3rd block		0.0	0.5041	0	0.0	0.5609	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Large Commercial Total	0.0	0.0		\$0	0.0		\$0

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1	Customer Charges:							
2	5/8 inch	31.2		\$10.50	\$328		\$14.17	\$442
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	46.8		20.50	959		\$27.33	1,279
5	1 1/2 inch	62.4		45.50	2,839		\$49.81	3,098
6	2 inch	78.0		70.50	5,499		\$75.93	5,923
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	15.6		225.50	3,518		\$224.77	3,508
9	6 inch	93.6		445.50	41,689		\$658.12	61,600
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		4,432.3	\$1,3298	\$5,894	4,432.3	\$1,6108	\$7,140
16	2nd block		56,884.6	0.5615	31,941	56,884.6	0.7087	40,371
17	3rd block		381,673.4	0.5041	192,402	381,673.4	0.5609	214,081
18	4th block		1,180,819.5	0.4132	479,651	1,160,819.5	0.4724	548,371
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		1,603,809.8	0.000%	\$0	1,603,809.8	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				(38)			(46)
24	Other							
25	Industrial Total	327.6	1,603,809.8		\$764,692	1,603,809.8		\$885,783

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
Large Industrial								
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.61	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$708.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1.3298	\$0	0.0	\$1.6108	\$0
16	2nd block		0.0	0.5615	0	0.0	0.7097	0
17	3rd block		0.0	0.5041	0	0.0	0.5809	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Large Industrial Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Competitive Industrial (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.81	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1.3298	\$0	0.0	\$1.6108	\$0
16	2nd block		0.0	0.5615	0	0.0	0.7097	0
17	3rd block		0.0	0.5041	0	0.0	0.5809	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Competitive Industrial Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Other Public Authority (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	595.0		\$10.50	\$6,248		\$14.17	\$8,431
3	3/4 inch	198.3		12.50	2,479		\$17.21	3,413
4	1 inch	340.0		20.50	6,970		\$27.33	9,292
5	1 1/2 inch	56.7		45.50	2,580		\$49.61	2,813
6	2 inch	524.2		70.50	36,956		\$75.93	39,803
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	28.3		225.50	6,382		\$224.77	6,361
9	6 inch	28.3		445.50	12,608		\$658.12	18,625
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		24,317.8	\$1.3298	\$32,338	24,317.8	\$1.6108	\$39,171
16	2nd block		84,282.1	0.5615	47,324	84,282.1	0.7097	59,815
17	3rd block		189,838.3	0.5041	95,597	189,838.3	0.5809	108,368
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		298,238.2	0.000%	\$0	298,238.2	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				15			19
24	Other							
25	Other Public Authority Total	1,770.8	298,238.2		\$249,497	298,238.2		\$294,111

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Line No.	Large Other Public Authority (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.61	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1,3298	\$0	0.0	\$1,6108	\$0
16	2nd block		0.0	0.5615	0	0.0	0.7097	0
17	3rd block		0.0	0.5041	0	0.0	0.5809	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Large Other Public Authority Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Other Water Utility (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.61	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1.3298	\$0	0.0	\$1.6108	\$0
16	2nd block		0.0	0.5815	0	0.0	0.7097	0
17	3rd block		0.0	0.5041	0	0.0	0.5809	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits				0			
24	Other							
25	Other Water Utility Total	0.0	0.0		\$0	0.0		\$0

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.61	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$708.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1.3298	\$0	0.0	\$1.6108	\$0
16	2nd block		0.0	0.5615	0	0.0	0.7067	0
17	3rd block		0.0	0.5041	0	0.0	0.5609	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Large Other Water Utility Total	0.0	0.0		\$0	0.0		\$0

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Line No.	Other Water Sales (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	5/8 inch	0.0		\$10.50	\$0		\$14.17	\$0
3	3/4 inch	0.0		12.50	0		\$17.21	0
4	1 inch	0.0		20.50	0		\$27.33	0
5	1 1/2 inch	0.0		45.50	0		\$49.81	0
6	2 inch	0.0		70.50	0		\$75.93	0
7	3 inch	0.0		135.50	0		\$137.70	0
8	4 inch	0.0		225.50	0		\$224.77	0
9	6 inch	0.0		445.50	0		\$658.12	0
10	8 inch	0.0		710.50	0		\$706.72	0
11	10 inch	0.0		0.00	0		0.00	0
12	12 inch	0.0		0.00	0		0.00	0
13	parallel meters	0.0		0.00	0		0.00	0
14	Consumption Charges:							
15	1st block		0.0	\$1.3298	\$0	0.0	\$1.6108	\$0
16	2nd block		0.0	0.5615	0	0.0	0.7097	0
17	3rd block		0.0	0.5041	0	0.0	0.5609	0
18	4th block		0.0	0.4132	0	0.0	0.4724	0
19	5th block		0.0	-	0	0.0	-	0
20	Surcharges:							
21	Qualifying Infrastructure Plant Surcharge		0.0	0.000%	\$0	0.0	0.000%	\$0
22	Reconciling Items							
23	FALs and Credits							
24	Other							
25	Other Water Sales Total	0.0	0.0		\$0	0.0		\$0

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Line No.	(A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	Monthly	29.7		15.00	\$446		15.00	\$446
3	2 inch	0.0		0.00	0		15.00	0
4	3 inch	0.0		0.00	0		15.00	0
5	4 inch	200.8		15.00	3,012		15.00	3,012
6	6 inch	946.9		37.00	35,035		37.00	35,035
7	8 inch	245.1		74.00	18,137		74.00	18,137
8	10 inch	23.7		130.00	3,081		130.00	3,081
9	12 inch	11.9		207.00	2,463		207.00	2,463
10	14 inch	0.0		0.00	0		437.00	0
11	16 inch	0.0		0.00	0		0.00	0
12	Fire Hydrants	0.0		0.00	0		0.00	0
13								
14								
15								
16	Reconciling Items							
17	FALs and Credits							
18	Other				(5)			
19	Private FireTotal	1,458.1	0		\$62,166	0		\$62,174

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Line No.	Public Fire (A)	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Customer Charges:							
2	Monthly			V			V	
3	Hydrant	0.0			\$0			\$0
4	5/8"	153,533.0			452,367			546,596
5	3/4"	7,789.2		A	34,490		A	41,233
6	1"	2,789.7			20,911			24,911
7	1.5" & >	1,666.5		R	24,332		R	29,300
8	Bi-Monthly							
9	Hydrant	0.0			0			0
10	5/8"	0.0			0			0
11	3/4"	0.0		I	0		I	0
12	1"	0.0			0			0
13	1.5" & >	0.0		O	0		O	0
14	Annual							
15	Hydrant	0.0			0			0
16	5/8"	2.0			34			41
17	3/4"	3.0		U	76		U	92
18	1"	0.0			0			0
19	1.5" & >	0.0		S	0		S	0
20	Reconciling Items							
21	FALs and Credits				(0)			
22	Other							
23	Public Fire Total	165,758.4	0		\$532,210	0		\$642,172

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Line No.	(A) Other Operating Revenues	Customer Meter Billings (B)	Current Sales 100 C. F. (C)	Current Rates (D)	Current Total Revenue (E)	Proposed Sales 100 C. F. (F)	Proposed Rates (G)	Proposed Total Revenue (H)
1	Base				\$0			\$0
2	Forfeited Discounts				22,795			22,795
3	Rents Water Property				0			0
4	Collect for Others				0			0
5	NSF Check Charge				2,319			2,319
6	Appl/Initiate Service Fee				0			0
7	Usage Data Readings				67,268			67,268
8	Reconnection Charges				2,223			2,223
9	Frozen Meter Charge				0			0
10	Lab Testing				0			0
11	Temporary Service				1,283			1,283
12	Miscellaneous Service Revenue				0			0
13	Other Water Revenue				23			23
14	Guaranteed Revenues				0			0
15	Reconciling Items							
16	F&Ls and Credits							
17	Other							
18	Other Operating Revenues Total	0.0	0		\$95,911	0		\$95,911

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Typical Bill Comparison

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=====
Monthly Block Comparison
=====

Blocks	Present Rates		Proposed Rates		Percent Change
	Surcharge	Amount	Surcharge	Amount	
0 - 25 ccf	\$0.0000	\$2.5556	\$0.0000	\$3.8385	50.20%
Over 25 ccf	0.0000	2.1918	0.0000	\$3.3001	50.57%

QIP 0.0%

=====
5/8" Monthly Meter Customer Charge Comparison
=====

Meter charge per month \$10.75 \$14.17 31.81%

=====
5/8" Annual Meter for Municipal Franchise Fees, Public Fire Surcharge and Municipal Tax
=====

Municipal franchise per year \$0.00 \$0.00 #DIV/0!
Fire surcharge per year \$90.36 \$58.80 -34.93%
Municipal tax rate 0.00% 0.00%

=====
5/8" Bill Comparison
=====

Level of Usage	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
0	\$18.28	\$19.07	\$0.79	4.32%
1	20.84	22.91	2.07	9.93%
2	23.39	26.75	3.36	14.37%
3	25.95	30.59	4.64	17.86%
4	28.50	34.42	5.92	20.77%
5	31.06	38.26	7.20	23.18%
6	33.61	42.10	8.49	25.26%
7	36.17	45.94	9.77	27.01%
8	38.72	49.78	11.06	28.56%
9	41.28	53.62	12.34	29.89%
10	43.84	57.46	13.62	31.07%
11	46.39	61.29	14.90	32.12%
12	48.95	65.13	16.18	33.05%
13	51.50	68.97	17.47	33.92%
14	54.06	72.81	18.75	34.68%
15	56.61	76.65	20.04	35.40%
16	59.17	80.49	21.32	36.03%
17	61.73	84.32	22.59	36.59%
18	64.28	88.16	23.88	37.15%
19	66.84	92.00	25.16	37.64%
20	69.39	95.84	26.45	38.12%

Average Usage

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Typical Bill Comparison

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Monthly Block Comparison

Blocks	Present Rates		Proposed Rates		Percent Change
	Surcharge	Amount	Surcharge	Amount	
0 - 25 ccf	\$0.0000	\$2.5556	\$0.0000	\$3.8385	50.20%
Over 25 ccf	0.0000	\$2.1918	0.0000	\$3.3001	50.57%

QIP 0.0%

1" Monthly Meter Customer Charge Comparison

Meter charge per month	\$18.00	\$21.93	21.83%
Municipal franchise per year	\$0.00	\$0.00	#DIV/0!
Fire surcharge per year	\$225.96	\$147.00	-34.94%
Municipal tax rate	0.00%	0.00%	

1" Bill Comparison

Level of Usage	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
0	\$36.83	\$34.18	(\$2.65)	-7.20%
50	155.52	212.64	57.12	36.73%
100	265.11	377.65	112.54	42.45%
150	374.70	542.85	167.95	44.82%
200	484.29	707.66	223.37	46.12%
250	593.88	872.86	278.78	46.94%
300	703.47	1,037.67	334.20	47.51%
350	813.06	1,202.67	389.61	47.92%
400	922.65	1,367.68	445.03	48.23%
450	1,032.24	1,532.68	500.44	48.48%
500	1,141.83	1,697.69	555.86	48.68%
550	1,251.42	1,862.69	611.27	48.85%
600	1,361.01	2,027.70	666.69	48.98%
650	1,470.60	2,192.70	722.10	49.10%
700	1,580.19	2,357.71	777.52	49.20%
750	1,689.78	2,522.71	832.93	49.29%
800	1,799.37	2,687.72	888.35	49.37%
850	1,908.96	2,852.72	943.76	49.44%
900	2,018.55	3,017.73	999.18	49.50%
950	2,128.14	3,182.73	1,054.59	49.55%
1,000	2,237.73	3,347.74	1,110.01	49.60%

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Monthly Block Comparison

Blocks	Present Rates		Proposed Rates		Percent Change
	Surcharge	Amount	Surcharge	Amount	
0 - 25 ccf	\$0.0000	\$2.5556	\$0.0000	\$3.8365	50.20%
Over 25 ccf	0.0000	\$2.1918	0.0000	\$3.3001	50.57%

QIP 0.0%

4" Monthly Meter Customer Charge Comparison

Meter charge per month	\$147.00	\$172.48	17.33%
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4" Annual Meter for Municipal Franchise Fees, Public Fire Surcharge and Municipal Tax

Municipal franchise per year	\$0.00	\$0.00	#DIV/0!
Fire surcharge per year	\$451.80	\$294.00	-34.93%
Municipal tax rate	0.00%	0.00%	

4" Bill Comparison

Level of Usage	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
0	\$184.65	\$196.98	\$12.33	6.68%
1,000	2,385.55	3,510.54	1,124.99	47.16%
2,000	4,577.35	6,810.64	2,233.29	48.79%
3,000	6,769.15	10,110.74	3,341.59	49.36%
4,000	8,960.95	13,410.84	4,449.89	49.66%
5,000	11,152.75	16,710.94	5,558.19	49.84%
6,000	13,344.55	20,011.04	6,666.49	49.96%
7,000	15,536.35	23,311.14	7,774.79	50.04%
8,000	17,728.15	26,611.24	8,883.09	50.11%
9,000	19,919.95	29,911.34	9,991.39	50.16%
10,000	22,111.75	33,211.44	11,099.69	50.20%
15,000	33,070.75	49,711.94	16,641.19	50.32%
20,000	44,029.75	66,212.44	22,182.69	50.38%
25,000	54,988.75	82,712.94	27,724.19	50.42%
30,000	65,947.75	99,213.44	33,265.69	50.44%
35,000	76,906.75	115,713.94	38,807.19	50.46%
40,000	87,865.75	132,214.44	44,348.69	50.47%
45,000	98,824.75	148,714.94	49,890.19	50.48%
50,000	109,783.75	165,215.44	55,431.69	50.49%
55,000	120,742.75	181,715.94	60,973.19	50.50%
60,000	131,701.75	198,216.44	66,514.69	50.50%
65,000	142,660.75	214,716.94	72,056.19	50.51%
70,000	153,619.75	231,217.44	77,597.69	50.51%

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Monthly Block Comparison

Blocks	Present Rates		Proposed Rates		Percent Change
	Surcharge	Amount	Surcharge	Amount	
0 - 30 ccf	\$0.0000	\$1.3298	\$0.0000	\$1.6108	21.13%
31 - 600 ccf	0.0000	0.5615	0.0000	0.7097	26.39%
601 - 13,000 ccf	0.0000	0.5041	0.0000	0.5609	11.27%
Over 13,000 ccf	0.0000	0.4132	0.0000	0.4724	14.33%
QIP	0.00				

5/8" Monthly Meter Customer Charge Comparison

Meter charge per month	\$10.50	\$14.17	34.95%
5/8" Annual Meter for Municipal Franchise Fees, Public Fire Surcharge and Municipal Tax			
Municipal franchise per year	\$0.00	\$0.00	#DIV/0!
Fire surcharge per year	\$34.56	\$41.52	20.14%
Municipal tax rate	5.15%	5.15%	

5/8" Bill Comparison

Level of Usage	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
0	\$14.07	18.54	\$4.47	31.77%
1	15.47	20.23	4.76	30.77%
2	16.87	21.92	5.05	29.93%
3	18.26	23.62	5.36	29.35%
4	19.66	25.31	5.65	28.74%
5	21.06	27.00	5.94	28.21%
6	22.46	28.70	6.24	27.78%
7	23.86	30.40	6.54	27.41%
8	25.26	32.09	6.83	27.04%
9	26.66	33.78	7.12	26.71%
10	28.05	35.48	7.43	26.49%
11	29.45	37.17	7.72	26.21%
12	30.85	38.86	8.01	25.96%
13	32.25	40.56	8.31	25.77%
14	33.65	42.25	8.60	25.56%
15	35.05	43.94	8.89	25.36%
16	36.44	45.64	9.20	25.25%
17	37.84	47.33	9.49	25.08%
18	39.24	49.02	9.78	24.92%
19	40.64	50.72	10.08	24.80%
20	42.04	52.42	10.38	24.69%
Average Usage				

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Monthly Block Comparison

Blocks	Present Rates		Proposed Rates		Percent Change
	Surcharge	Amount	Surcharge	Amount	
0 - 30 ccf	\$0.0000	\$1.3298	\$0.0000	\$1.8108	21.13%
31 - 600 ccf	0.0000	\$0.5615	0.0000	\$0.7097	26.39%
601 - 13,000 ccf	0.0000	\$0.5041	0.0000	\$0.5609	11.27%
Over 13,000 ccf	0.0000	\$0.4132	0.0000	\$0.4724	14.33%
QIP					

3.0%
0.07%

1" Monthly Meter Customer Charge Comparison

Meter charge per month	\$20.50	\$27.33	33.32%
1" Annual Meter for Municipal Franchise Fees, Public Fire Surcharge and Municipal Tax			
Municipal franchise per year	\$0.00	\$0.00	#DIV/0!
Fire surcharge per year	\$86.40	\$103.80	20.14%
Municipal tax rate	5.15%	5.15%	

1" Bill Comparison

Level of Usage	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
0	\$29.13	\$37.83	\$8.70	29.87%
50	82.88	103.56	20.68	24.95%
100	112.41	140.88	28.47	25.33%
150	141.92	178.19	36.27	25.56%
200	171.45	215.50	44.05	25.69%
250	200.96	252.81	51.85	25.80%
300	230.49	290.13	59.64	25.88%
350	260.00	327.44	67.44	25.94%
400	289.53	364.75	75.22	25.98%
450	319.05	402.06	83.01	26.02%
500	348.57	439.38	90.81	26.05%
550	378.09	476.69	98.60	26.08%
600	407.61	514.00	106.39	26.10%
650	434.12	543.50	109.38	25.20%
700	460.62	572.98	112.36	24.39%
750	487.13	602.48	115.35	23.68%
800	513.63	631.96	118.33	23.04%
850	540.13	661.46	121.33	22.46%
900	566.63	690.94	124.31	21.94%
950	593.14	720.44	127.30	21.46%
1,000	619.64	749.92	130.28	21.03%

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Monthly Block Comparison

Blocks	Present Rates		Proposed Rates		Percent Change
	Surcharge	Amount	Surcharge	Amount	
0 - 30 ccf	\$0.0000	\$1,3298	\$0.0000	\$1,6108	21.13%
31 - 600 ccf	0.0000	\$0.5615	0.0000	\$0.7097	26.39%
601 - 13,000 ccf	0.0000	\$0.5041	0.0000	\$0.5609	11.27%
Over 13,000 ccf	0.0000	\$0.4132	0.0000	\$0.4724	14.33%
QIP					

0.0%

4" Monthly Meter Customer Charge Comparison

Meter charge per month	\$225.50	\$224.77	-0.32%
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4" Annual Meter for Municipal Franchise Fees, Public Fire Surcharge and Municipal Tax

Municipal franchise per year	\$0.00	\$0.00	#DIV/0!
Fire surcharge per year	\$172.80	\$207.60	20.14%
Municipal tax rate	5.15%	5.15%	

4" Bill Comparison

Level of Usage	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
0	\$252.25	\$254.54	\$2.29	0.91%
1,000	842.77	966.62	123.85	14.70%
2,000	1,372.83	1,558.41	185.58	13.37%
3,000	1,902.89	2,146.20	243.31	12.79%
4,000	2,432.95	2,735.98	303.03	12.46%
5,000	2,963.01	3,325.77	362.76	12.24%
6,000	3,493.07	3,915.55	422.48	12.09%
7,000	4,023.13	4,505.34	482.21	11.99%
8,000	4,553.19	5,085.13	531.94	11.90%
9,000	5,083.26	5,684.91	601.65	11.84%
10,000	5,613.32	6,274.70	661.38	11.78%
15,000	8,072.46	9,037.52	965.06	11.95%
20,000	10,244.86	11,521.16	1,276.30	12.46%
25,000	12,417.28	14,004.80	1,587.54	12.78%
30,000	14,589.66	16,488.45	1,898.79	13.01%
35,000	16,762.06	18,972.09	2,210.03	13.18%
40,000	18,934.48	21,455.73	2,521.27	13.32%
45,000	21,106.85	23,939.37	2,832.52	13.42%
50,000	23,279.25	26,423.02	3,143.77	13.50%
55,000	25,451.65	28,906.66	3,455.01	13.57%
60,000	27,624.05	31,390.30	3,766.25	13.63%
65,000	29,796.45	33,873.95	4,077.50	13.68%
70,000	31,968.85	36,357.59	4,388.74	13.73%